# U.S. Government Standard General Ledger USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.

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**Note:** Refer to USSGL standard external reports in Section V for guidance on agency reporting required by FASAB, OMB, and FMS. Missing page numbers are intentional.

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# <u>Attributes Used To Prepare the Financial Report of the United States Government</u> (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

#### Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

## **Attribute Definition Report**

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

#### **FACTS I USSGL Accounts and Attributes**

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is <b>not reported</b> in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, access the Web site at www.fms.treas.gov/factsi/index.html.

## FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

# **PROPRIETARY ACCOUNT**

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account		USSGL Account Attributes  Adjusted Trial Balances					
	OCCUL ACCOUNT		Aujusteu Tilai Dalances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Fund Balance With Treasury	D						
	Undeposited Collections	D	N				Υ	
	Imprest Funds	D	N					
	Funds Held by the Public	D	N					
1190	Other Cash	D	N					
1195	Other Monetary Assets	D	N					
1200	Foreign Currency	D	N					
	Accounts Receivable	D	Y	Y			Υ	
	Allowance for Loss on Accounts	***************************************		***				
1319	Receivable	С	Υ	Υ			Υ	
	Employment Benefit Contributions							
	Receivable	D	Y	Υ				
	Taxes Receivable	D	N	· ·			Υ	
	Allowance for Loss on Taxes		14					
	Receivable	С	N				Υ	
			IN				T	
	Receivable for Transfers of Currently	Б	_	v				
	Invested Balances	D	F	Y				
	Expenditure Transfers Receivable	D	F	Y				
	Interest Receivable	D	Y	Y			Y	
	Allowance for Loss on Interest							
	Receivable	С	Y	Y			Y	
1350	Loans Receivable	D	Y	Y				
	Allowance for Loss on Loans							
1359	Receivable	С	Υ	Υ				
	Penalties, Fines, and Administrative							
	Fees Receivable	D	Υ	Υ			Υ	
	Allowance for Loss on Penalties,						***************************************	
	Fines, and Administrative Fees							
	Receivable	С	Y	Y			Υ	
	Allowance for Subsidy	C	N	I			1	
	Advances to Others	D	Y	Y				
	Prepayments	D	Y	Y				
1450			T	I				
4544	Operating Materials and Supplies Held							
1511	for Use	D	N					
	Operating Materials and Supplies Held							
	in Reserve for Future Use	D	N					
	Operating Materials and Supplies -							
1513	Excess, Obsolete, and Unserviceable	D	N					
	Operating Materials and Supplies Held							
1514	For Repair	D	N					
	Operating Materials and Supplies -							
	Allowance	С	N					
	Inventory Purchased for Resale	D	N					
	Inventory Held in Reserve for Future							
1522		D	N					
	Inventory Held for Repair	D	N	<u></u>			***************************************	
	Inventory - Excess, Obsolete, and		,					
	Unserviceable	D	N					
	Inventory - Raw Materials	D	N				***************************************	
	Inventory - Work-in-Process	D	N					
	Inventory - Finished Goods	D	N					
	Inventory - Allowance	<u>C</u>	N					
	Seized Monetary Instruments	D	N					
	Seized Cash Deposited	D	N					
	Forfeited Property Held for Sale	D	N					
	Forfeited Property Held for Donation o							
1542	Use	D	N					
1510	Forfeited Property - Allowance	С	N					

## Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account			USSGL Account Attributes Adjusted Trial Balances					
		Normal	Federal/	Trading	Exchange/	Budget	Custodial/		
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.		
	Foreclosed Property	D	N						
1559	Foreclosed Property - Allowance	С	N						
	Commodities Held Under Price								
4504	Support and Stabilization Support								
	Programs	D	N						
******	Commodities - Allowance	C	N						
	Stockpile Materials Held in Reserve	D	N						
	Stockpile Materials Held for Sale	D	N						
	Other Related Property	D C	N						
1599	Other Related Property - Allowance Investments in U.S. Treasury Securities Issued by the Bureau of the		N						
1610	Public Debt	D	F	Y					
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	С	F	Y					
	Premium on U.S. Treasury Securities Issued by the Bureau of the Public								
1612	Debt	D	F	Y					
***************************************	Amortization of Discount and Premium					***************************************			
	on U.S. Treasury Securities Issued by the Bureau of the Public Debt								
1613		D	F	Υ					
1618	Market Adjustment - Investments	D	Y	Y					
4000	Investments in Securities Other Than the Bureau of the Public Debt								
1620	Securities	D	Y	Y					
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	С	Υ	Υ					
1021	Premium on Securities Other Than the Bureau of the Public Debt Securities		I	<u> </u>					
1622		D	Y	Υ					
	Amortization of Discount and Premium								
	on Securities Other Than the Bureau								
1623	of the Public Debt Securities	D	Y	Y					
	Investments in U.S. Treasury Zero								
	Coupon Bonds Issued by the Bureau		_						
1630	of the Public Debt	D	F	Y					
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	С	F	Y					
	Amortization of Discount on U.S.								
	Treasury Zero Coupon Bonds Issued								
1633	by the Bureau of the Public Debt	D	F	Υ					
	Market Adjustment - Investments in								
1638	U.S. Treasury Zero Coupon Bonds Contra Market Adjustment -	D	F	Y					
1620	Investments in U.S. Treasury Zero Coupon Bonds	С	F	Y					
	Other Investments	D	Y	Y					
	Land and Land Rights		N N	<u> </u>					
	Improvements to Land	D D	N N						
1112	Accumulated Depreciation on	U	I V	-					
1710	Improvements to Land	С	N						
	Construction-in-Progress	D	N N						
.,20	Buildings, Improvements, and	ע	1						
1730	Renovations	D	N						

# Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account				Attributes alances			
			Adjusted Trial Balances					
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Accumulated Depreciation on							
	Buildings, Improvements, and							
1739	Renovations	С	N					
1740	Other Structures and Facilities	D	N					
	Accumulated Depreciation on Other							
1749	Structures and Facilities	С	N					
	Equipment	D	N					
	Accumulated Depreciation on							
1750	Equipment	С	N					
	Assets Under Capital Lease	D	N					
1010	Accumulated Depreciation on Assets	U	IN					
1010	Under Capital Lease	C	NI					
		C D	N					
1820	Leasehold Improvements	U	N					
	Accumulated Amortization on							
	Leasehold Improvements	C	N				***************************************	
1830	Internal-Use Software	D	N					
	Internal-Use Software in Development							
1832		D	N					
	Accumulated Amortization on Internal-							
1839	Use Software	С	N					
1840	Other Natural Resources	D	N					
	Allowance for Depletion	С	N	***************************************				
	Other General Property, Plant, and							
1890	Equipment	D	N					
1000	Accumulated Depreciation on Other		.,					
	General Property, Plant, and							
1000		0	NI NI					
	Equipment	С	N	V				
	Receivable From Appropriations	D	F	Y			Y	
	Other Assets	D	Y	Y				
	Accounts Payable	С	Y	Y			Y	
	Disbursements in Transit	С	Υ	Y				
tostostostoscoco	Contract Holdbacks	С	Y	Υ				
2140	Accrued Interest Payable	С	Υ	Υ				
	Payable for Transfers of Currently							
2150	Invested Balances	С	F	Υ				
2155	Expenditure Transfers Payable	С	F	Y				
2160	Entitlement Benefits Due and Payable	С	N					
	Subsidy Payable to the Financing							
2170	Account	С	F	Y				
	Contra Liability for Subsidy Payable to		•	·				
2170	the Financing Account	D	F	Y				
	Loan Guarantee Liability	С	N	<u> </u>				
		C		V				
	Other Accrued Liabilities		Y	Y				
	Accrued Funded Payroll and Leave	С	N					
2211	Withholdings Payable	С	N					
	Employer Contributions and Payroll	_						
2213	Taxes Payable	С	Y	Y				
	Other Post-Employment Benefits Due							
2215	and Payable	С	Υ	Υ				
-	Pension Benefits Due and Payable to							
2216	Beneficiaries	С	N					
	Benefit Premiums Payable to Carriers	C	N					
	Life Insurance Benefits Due and							
2219	Payable to Beneficiaries	С	N					
	Unfunded Leave	C						
		C	N				···	
2225	Unfunded FECA Liability	Ü	F	Y				
000	Other Unfunded Employment Related	_	.,					
2290	Liability	С	Υ	Y				

## Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	USSGL Account Attributes						
	USSGL Account		Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
	Advances From Others	С	Y	Y			
2320	Deferred Credits	С	Y	Y			
	Liability for Deposit Funds, Clearing						
	Accounts, and Undeposited						
	Collections	С	Y	Y			
	Principal Payable to the Bureau of the	_	_				
	Public Debt	С	F	Y			***************************************
	Principal Payable to the Federal	0	_				
	Financing Bank	С	F	Y			
	Securities Issued by Federal Agencies						
0500	Under General and Special Financing	•	V	V			
2530	Authority	С	Y	Y			
	Discount on Securities Issued by						
	Federal Agencies Under General and	6	V	V			
	Special Financing Authority Premium on Securities Issued by	D	Y	Υ			
	Federal Agencies Under General and	•	V	V			
	Special Financing Authority  Amortization of Discount and Premium	С	Υ	Y			
	on Securities Issued by Federal						
	Agencies Under General and Special						
	Financing Authority	D	Y	Y			
	Participation Certificates	С	Y	Y			
	Other Debt	C	Y	Y			
	Actuarial Pension Liability	C	N	T			
	Actuarial Health Insurance Liability	C	N N				
	Actuarial Life Insurance Liability	С	N				
	Actuarial FECA Liability	С	N				
	Other Actuarial Liabilities	C	N				
	Prior Liens Outstanding on Acquired						
	Collateral	С	N				
	Contingent Liabilities	C	N				
	Capital Lease Liability	C	Y	Υ			
	Liability for Subsidy Related to					•	
2950	Undisbursed Loans	С	F	Υ			
	Accounts Payable From Canceled						
	Appropriations	С	Υ	Υ			
2970	Resources Payable to Treasury	С	F	Υ			Υ
2980	Custodial Liability	С	Υ	Y			S
	Other Liabilities	С	Y	Y			
2995	Estimated Cleanup Cost Liability	С	N				
	Unexpended Appropriations -						
3100	Cumulative	С					
	Unexpended Appropriations -						
3101	Appropriations Received	С					
	Unexpended Appropriations -						
3102	Transfers-In	С	F	Y			
0.155	Unexpended Appropriations -		_	.,			
3103	Transfers-Out	D	F	Y			
0400	Unexpended Appropriations -	~					
3106	Adjustments	C					
3107	Unexpended Appropriations - Used	D					
2400	Unexpended Appropriations - Prior-	ר					
3108	Period Adjustments - Restated	D					
2100	Unexpended Appropriations - Prior-	Г					
	Period Adjustments - Not Restated Cumulative Results of Operations	D C					
	Revenue From Goods Sold	C	Y	Y	Х	Y	
2100	Novellue i Totti Gudua Sulu	J	ı	<u> </u>	^	ı	

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

No.		USSGL Account	USSGL Account Attributes						
No.   USSCI Account Title		USSGL ACCOUNT		***************************************	Adjusted Trial Balances				
S200  Revenue From Services Provided   C   Y   Y   X   Y			Bal. Ind.	NonFederal		Nonexch.	Subfunction		
S209  Contra Revenue for Services Provided   D   Y   Y   X   Y   Y   Y   Y   Y   Y   Y				-					
			***************************************						
Sa11   Interest Revenue - Louans		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							
Interest Revenue - Loans	5310	Interest Revenue - Other				i			
Santa   Receivable / Luniversted Funds	5311	Interest Revenue - Investments	С	Y	Υ	Υ	Y	Υ	
Contra Revenue for Interest Revenue									
Contra Revenue for Interest Revenue	5312		C	Υ	Y	Υ	Y	Y	
Contra Revenue for Interest Revenue   D									
Sa18   Investments	5317		D	Y	Y	Y	Y	Y	
Contra Revenue for Interest Revenue   D									
Sa19   Other	5318		D	Y	Υ	Y	Y	Y	
Penalties, Fines, and Administrative									
Sazo   Fees Revenue   C			D	Y	Y	Y	Y	ΥΥ	
Contra Revenue for Penalties, Fines, 529 and Administrative Fees									
5329 and Administrative Fees         D         Y	5320		С	Y	Y	Y	Y	Y	
Section   Sevenue   C									
Contra Revenue for Benefit Program	5329	and Administrative Fees	D	Y	Υ	Y	Y	Y	
Sevenue	5400	Benefit Program Revenue	С	Y	Υ	Y	Y		
Insurance and Guarantee Premium		Contra Revenue for Benefit Program							
S500 Revenue	5409	Revenue	D	Y	Y	Y	Y		
Contra Revenue for Insurance and 5509 Guarantee Premium Revenue D N X Y Y Donated Revenue - Financial 5600 Resources C N T T Contra Revenue for Donations - 5609 Financial Resources D N T Donated Revenue - Nonfinancial 5610 Resources C N T T CONTRA Revenue - Nonfinancial C Contra Donated Revenue - Nonfinancial Resources D N T T CONTRA Revenue - S619 Nonfinancial Resources D N T T T T T T T T T T T T T T T T T T		Insurance and Guarantee Premium							
Stop   Guarantee Premium Revenue   D	5500	Revenue	С	N		Χ	Y		
Donated Revenue - Financial   C		Contra Revenue for Insurance and							
Section   Contra Revenue for Donations -   Contra Revenue for Donations -   Contra Revenue - Nonfinancial   Contra Revenue - Nonfinancial   Contra Donated Revenue - Nonfinancial   Contra Donated Revenue -   C	5509	Guarantee Premium Revenue	D	N		Χ	Y		
Contra Revenue for Donations -   D		Donated Revenue - Financial							
Contra Revenue for Donations -   D	5600	Resources	С	N		Т			
Section		Contra Revenue for Donations -	***************************************		<u></u>				
Set   Resources	5609		D	N		Т			
Set   Resources		Donated Revenue - Nonfinancial	***************************************						
Contra Donated Revenue -   5619   Nonfinancial Resources   D   N   T	5610		С	N		Т			
5619         Nonfinancial Resources         D         N         T           5700         Expended Appropriations         C         C           Expended Appropriations - Prior-         C         Expended Appropriations - Prior-           5709         Period Adjustments - Not Restated C         C         Financing Sources Transferred In           5720         Without Reimbursement C         C         F         Y           5720         Without Reimbursement D         D         F         Y           5730         Without Reimbursement D         D         F         Y           Appropriated Earmarked Receipts S         F         Y         Y           5740         Transferred Out T         D         F         Y           Expenditure Financing Sources - S         C         F         Y           5750         Transfers-In C         C         F         Y           Nonexpenditure Financing Sources - S         C         F         Y           Nonexpenditure Financing Sources - S         D         F         Y           Nonexpenditure Financing Sources - S         C         F         Y           Nonexpenditure Financing Sources - S         C         F         Y           5760		Contra Donated Revenue -							
Expended Appropriations	5619		D	N		Т			
Expended Appropriations - Prior-  For-  Period Adjustments - Restated   C   Expended Appropriations - Prior-  For-  Period Adjustments - Not Restated   C   Expended Appropriations - Prior-  For-  Period Adjustments - Not Restated   C   Financing Sources Transferred In   Financing Sources Transferred Out   Financing Sources Transferred Out   Financing Sources Transferred Out   Financing Sources Transferred Out   Financing Sources Transferred In   C   F   Y	5700	Expended Appropriations					***************************************		
5708         Period Adjustments - Restated         C           Expended Appropriations - Prior-         C           5709         Period Adjustments - Not Restated         C           Financing Sources Transferred In         C         F         Y           5720         Without Reimbursement         C         F         Y           5730         Without Reimbursement         D         F         Y           Appropriated Earmarked Receipts         C         F         Y           5740         Transferred In         C         F         Y           Appropriated Earmarked Receipts         D         F         Y           5745         Transferred Out         D         F         Y           Expenditure Financing Sources -         C         F         Y           5750         Transfers-In         C         F         Y           Expenditure Financing Sources -         C         F         Y           5755         Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         C         F         Y           5765			***************************************						
Expended Appropriations - Prior- 5709 Period Adjustments - Not Restated Financing Sources Transferred In 5720 Without Reimbursement Financing Sources Transferred Out 5730 Without Reimbursement D Financing Sources Transferred Out 5730 Without Reimbursement D F F Appropriated Earmarked Receipts Transferred In Appropriated Earmarked Receipts 5740 Transferred Out Expenditure Financing Sources - Transferred Out C F Nonexpenditure Financing Sources - Transfers-In C Expenditure Financing Sources - Transfers-Out Nonexpenditure Financing Sources - Transfers-Out D F Y Nonexpenditure Financing Sources - Transfers-Out D F Y Nonexpenditure Financing Sources - Transfers-Out Nonexpenditure Financing Sources - Transfers-Out C F Y Nonexpenditure Financing Sources - Transfers-Out D F Y T T Y T Y	5708		С						
5709 Period Adjustments - Not Restated         C           Financing Sources Transferred In         C           5720 Without Reimbursement         C           Financing Sources Transferred Out         D           5730 Without Reimbursement         D           Appropriated Earmarked Receipts         F           5740 Transferred In         C           Appropriated Earmarked Receipts         F           5745 Transferred Out         D           Expenditure Financing Sources -         F           5750 Transfers-In         C           Nonexpenditure Financing Sources -         F           5755 Transfers-Out         D           Nonexpenditure Financing Sources -         D           5760 Transfers-Out         D           Nonexpenditure Financing Sources -         F           5765 Transfers-Out         D           Nonexpenditure Financing Sources -         C           57780 Imputed Financing Sources         C           C         F         Y           5799 Adjustment of Appropriations Used         D           5800 Tax Revenue Collected         C         Y         Y									
Financing Sources Transferred In 5720 Without Reimbursement Financing Sources Transferred Out 5730 Without Reimbursement Appropriated Earmarked Receipts Transferred In Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-Out Expenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y Nonexpenditure Financing Sources - 5760 Transfers-Out C F Y Nonexpenditure Financing Sources - 5760 Transfers-Out C F Y Nonexpenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources C F Y S780 Imputed Financing Sources C F Y T T Y Y			С						
Financing Sources Transferred Out Financing Sources Transferred Out S730 Without Reimbursement Appropriated Earmarked Receipts For Py Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Nonexpenditure Financing Sources - For Py									
Financing Sources Transferred Out  5730 Without Reimbursement  Appropriated Earmarked Receipts  5740 Transferred In  Appropriated Earmarked Receipts  5745 Transferred Out  Expenditure Financing Sources -  5750 Transfers-In  Nonexpenditure Financing Sources -  5755 Transfers-In  Expenditure Financing Sources -  5760 Transfers-Out  Nonexpenditure Financing Sources -  5760 Transfers-Out  Nonexpenditure Financing Sources -  5765 Transfers-Out  Nonexpenditure Financing Sources -  5760 Transfers-Out  Nonexpenditure Financing Sources -  5765 Transfers-Out  D F Y  5780 Imputed Financing Sources  C F Y  5790 Other Financing Sources  C F Y  5799 Adjustment of Appropriations Used  D  5800 Tax Revenue Collected  C Y Y T Y			С	F	Υ				
State									
Appropriated Earmarked Receipts 5740 Transferred In  Appropriated Earmarked Receipts 5745 Transferred Out  Expenditure Financing Sources - 5750 Transfers-In  Nonexpenditure Financing Sources - 5755 Transfers-In  Expenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5765 Transfers-Out  D F Y  Nonexpenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5760 Transfers-Out  D F Y  5780 Imputed Financing Sources  C F Y  5790 Other Financing Sources  C F Y  5799 Adjustment of Appropriations Used  D  5800 Tax Revenue Collected  C Y Y T  Y	5730		D	F	Υ				
5740 Transferred In         C         F         Y           Appropriated Earmarked Receipts         D         F         Y           5745 Transferred Out         D         F         Y           Expenditure Financing Sources -         C         F         Y           5750 Transfers-In         C         F         Y           Expenditure Financing Sources -         C         F         Y           5760 Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765 Transfers-Out         D         F         Y           5780 Imputed Financing Sources         C         F         Y           5790 Other Financing Sources         C         F         Y           5799 Adjustment of Appropriations Used         D         T         Y           5800 Tax Revenue Collected         C         Y         Y         T         Y									
Appropriated Earmarked Receipts 5745 Transferred Out Expenditure Financing Sources - 5750 Transfers-In Nonexpenditure Financing Sources - 5755 Transfers-In Expenditure Financing Sources - 5760 Transfers-Out Nonexpenditure Financing Sources - 5760 Transfers-Out D F Y Nonexpenditure Financing Sources - 5765 Transfers-Out D F Y S780 Imputed Financing Sources C F Y 5790 Other Financing Sources C F Y 5799 Adjustment of Appropriations Used D 5800 Tax Revenue Collected C F Y F Y F Y F Y F Y F Y F Y F Y F Y F			С	F	Υ				
5745 Transferred Out         D         F         Y           Expenditure Financing Sources -         C         F         Y           5750 Transfers-In         C         F         Y           Nonexpenditure Financing Sources -         C         F         Y           Expenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765 Transfers-Out         D         F         Y           5780 Imputed Financing Sources         C         F         Y           5790 Other Financing Sources         C         F         Y           5799 Adjustment of Appropriations Used         D         T         Y           5800 Tax Revenue Collected         C         Y         Y         T         Y					-				
Expenditure Financing Sources -  5750 Transfers-In			D	F	Υ				
5750 Transfers-In         C         F         Y           Nonexpenditure Financing Sources -         C         F         Y           5755 Transfers-In         C         F         Y           Expenditure Financing Sources -         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765 Transfers-Out         D         F         Y           5780 Imputed Financing Sources         C         F         Y           5790 Other Financing Sources         C         F         Y           5799 Adjustment of Appropriations Used         D         T         Y           5800 Tax Revenue Collected         C         Y         Y         T         Y									
Nonexpenditure Financing Sources -  5755 Transfers-In	5750		С	F	Υ				
5755         Transfers-In         C         F         Y           Expenditure Financing Sources -         D         F         Y           5760         Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5780         Imputed Financing Sources         C         F         Y           5790         Other Financing Sources         C         F         Y           5799         Adjustment of Appropriations Used         D           5800         Tax Revenue Collected         C         Y         Y         T         Y					<del></del>		***************************************		
Expenditure Financing Sources - 5760 Transfers-Out  Nonexpenditure Financing Sources - 5765 Transfers-Out  D F Y  To standard Sources  C F Y  T  T  T  T  T  T  T  T  T  T  T  T	5755		С	F	Υ				
5760 Transfers-Out         D         F         Y           Nonexpenditure Financing Sources -         D         F         Y           5765 Transfers-Out         D         F         Y           5780 Imputed Financing Sources         C         F         Y           5790 Other Financing Sources         C         F         Y           5799 Adjustment of Appropriations Used         D         T         Y           5800 Tax Revenue Collected         C         Y         Y         T         Y					<u> </u>				
Nonexpenditure Financing Sources -  5765 Transfers-Out  D F Y  5780 Imputed Financing Sources C F Y  5790 Other Financing Sources C F Y  5799 Adjustment of Appropriations Used D  5800 Tax Revenue Collected C Y Y T  V			D	F	Υ				
5765 Transfers-Out  D F Y  5780 Imputed Financing Sources C F Y  5790 Other Financing Sources C F Y  5799 Adjustment of Appropriations Used D  5800 Tax Revenue Collected C Y Y T  Y					· · · · · · · · · · · · · · · · · · ·				
5780 Imputed Financing Sources C F Y 5790 Other Financing Sources C F Y 5799 Adjustment of Appropriations Used D 5800 Tax Revenue Collected C Y Y T Y			ח	F	Υ				
5790 Other Financing Sources C F Y 5799 Adjustment of Appropriations Used D 5800 Tax Revenue Collected C Y Y T Y									
5799 Adjustment of Appropriations Used D 5800 Tax Revenue Collected C Y Y T Y									
5800 Tax Revenue Collected C Y Y T Y				•	1				
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			C	Y	Y	T T		<u>'</u> Ү	

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

		USSGL Account Attributes						
	USSGL Account		·····	Ad	justed Trial B	alances		
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Contra Revenue for Taxes	D	Y	Y	Т		Υ	
	Tax Revenue Refunds	D	Y	Y	Т		Y	
	Other Revenue	С	Y	Υ	Y	Υ	Υ	
	Contra Revenue for Other Revenue	D	Y	Υ	Y	Y	Y	
5990	Collections for Others	D	Y	Υ	Y	Υ	S	
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S	
6100	Operating Expenses/Program Costs	D	Υ	Y		Y		
	Contra Bad Debt Expense - Incurred							
6190	for Others	С	Υ	Υ		Y		
6199	Adjustment to Subsidy Expense	C	N			Y		
	Interest Expenses on Borrowing From	***************************************						
	the Bureau of the Public Debt and/or							
6310	the Federal Financing Bank	D	F	Y		Y		
	Interest Expenses on Securities	<u>D</u>	Y	Y		Y		
6330	Other Interest Expenses	D	Y	Y		Y	Υ	
	Benefit Expense	D	Y	Y		Y	1	
	Cost of Goods Sold	D	N	! !		Y		
	Applied Overhead					Y		
		С	N					
6610	Cost Capitalization Offset	С	N			Y		
0740	Depreciation, Amortization, and					.,		
	Depletion	D	N			Y		
	Bad Debt Expense	<u>D</u>	Y	Y		Y		
6730	Imputed Costs	D	F	Y		Y		
	Other Expenses Not Requiring							
	Budgetary Resources	D	Υ	Y		Y		
6800	Future Funded Expenses	D	Y	Υ		Y	***************************************	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y		
	Nonproduction Costs	D	Y	Y		Y		
0900			T	Ţ		T		
7440	Gains on Disposition of Assets - Other		N.		V	V		
7110		С	N		Y	Y		
	Gains on Disposition of Investments	C	Y	Y	Y			
	Gains on Disposition of Borrowings	С	F	Y	Y			
	Unrealized Gains	С	Y	Y	Y			
7190	Other Gains	С	Υ	Y	Y	Y		
	Losses on Disposition of Assets -	_						
7210	Other	D	N	***************************************	Y	Y		
	Losses on Disposition of Investments	_						
7211		D	Υ	Y	Y			
	Losses on Disposition of Borrowings							
7212		D	F	Y	Y			
7280	Unrealized Losses	D	Y	Υ	Y			
7290	Other Losses	D	Y	Y	Y	Y		
	Extraordinary Items	С	N			Y		
	Prior-Period Adjustments - Not			***************************************				
7400	Restated	С	Υ	Υ				
	Prior-Period Adjustments - Restated	C	Y	Y				
	Distribution of Income - Dividend	D	Y	Y	Y	Y		
	Changes in Actuarial Liability	D	N			Y		
7 000	Offset for Purchases of Capitalized		IV			I I		
8801	Assets	С	Υ	_				
	Purchases of Capitalized Assets	C	Y	Y				
0002	r uronases or Capitalized Assets	ט	ſ	T				

# Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL a	ccount attrib	utes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column inc	dicates that th	ne FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	ute. See Not	e 5 for valid attribute values/domains.
3/ A blank space in any attribute	column indic	cates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that th	e correct attr	bute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Debit/Credit	С	Credit
Debit/Credit	D	Debit
	U	Debit
Exchange/Nonexchange	X	Exchange Revenue
Exchange/Nonexchange	T	Nonexchange Revenue
		Tonoxonango Noronao
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	LISSOL Associat		USSGL Account Attributes						
***************************************	USSGL Account	***************************************	Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
	Fund Balance With Treasury	D							
	Undeposited Collections	D	N				Y		
	Imprest Funds	D	N						
	Funds Held by the Public	D	N						
	Other Cash	D	N						
	Other Monetary Assets	D	N						
	Foreign Currency	D	N						
1310	Accounts Receivable	D	Y	Υ			Y		
	Allowance for Loss on Accounts								
1319	Receivable	С	Y	Υ			Y		
	Employment Benefit Contributions								
1320	Receivable	D	Υ	Y					
1325	Taxes Receivable	D	N				Y		
	Allowance for Loss on Taxes								
1329	Receivable	C	N				Y		
	Receivable for Transfers of Currently								
1330	Invested Balances	D	F	Y					
1335	Expenditure Transfers Receivable	D	F	Y					
1340	Interest Receivable	D	Υ	Y			Y		
	Allowance for Loss on Interest		**************************************						
1349	Receivable	С	Υ	Υ			Υ		
1350	Loans Receivable	D	Y	Y		•			
	Allowance for Loss on Loans								
1359	Receivable	С	Υ	Υ					
	Penalties, Fines, and Administrative								
1360	Fees Receivable	D	Υ	Υ			Υ		
***************************************	Allowance for Loss on Penalties,	***************************************							
	Fines, and Administrative Fees								
1369	Receivable	С	Υ	Υ			Υ		
	Allowance for Subsidy	С	N						
	Advances to Others	D	Y	Υ					
	Prepayments	D	Y	Y					
***************************************	Operating Materials and Supplies Held	<del></del>							
1511	for Use	D	N						
~	Operating Materials and Supplies Held								
1512	in Reserve for Future Use	D	N						
	Operating Materials and Supplies -								
1513	Excess, Obsolete, and Unserviceable	D	N						
	Operating Materials and Supplies Held								
1514	For Repair	D	N						
	Operating Materials and Supplies -								
	Allowance	С	N						
1521	Inventory Purchased for Resale	D	N						
	Inventory Held in Reserve for Future								
1522	Sale	D	N						
1523	Inventory Held for Repair	D	N						
	Inventory - Excess, Obsolete, and								
1524	Unserviceable	D	N						
1525	Inventory - Raw Materials	D	N						
	Inventory - Work-in-Process	D	N						
	Inventory - Finished Goods	D	N						
	Inventory - Allowance	С	N						
	Seized Monetary Instruments	D	N						
	Seized Cash Deposited	D	N						
	Forfeited Property Held for Sale	D	N						
	Forfeited Property Held for Donation o			<u></u>					
1542		D	N						
	Forfeited Property - Allowance	Č	N						
	1 - 7								

## Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances					
			Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
	Foreclosed Property	D	N					
1559	Foreclosed Property - Allowance	С	N					
	Commodities Held Under Price							
4504	Support and Stabilization Support							
	Programs	D	N					
	Commodities - Allowance	C	N					
	Stockpile Materials Held in Reserve	D	N					
	Stockpile Materials Held for Sale	D	N					
	Other Related Property	D C	N					
1599	Other Related Property - Allowance Investments in U.S. Treasury Securities Issued by the Bureau of the		N					
1610	Public Debt	D	F	Y				
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	С	F	Y				
	Premium on U.S. Treasury Securities Issued by the Bureau of the Public		·	· ·				
1612	Debt	D	F	Y				
	Amortization of Discount and Premium							
	on U.S. Treasury Securities Issued by the Bureau of the Public Debt							
1613		D	F	Υ				
1618	Market Adjustment - Investments	D	Y	Y				
4000	Investments in Securities Other Than the Bureau of the Public Debt							
1620	Securities	D	Y	Y				
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	С	Υ	Υ				
1021	Premium on Securities Other Than the Bureau of the Public Debt Securities		I .	I				
1622		D	Υ	Y				
	Amortization of Discount and Premium							
	on Securities Other Than the Bureau							
1623	of the Public Debt Securities	D	Y	Y				
	Investments in U.S. Treasury Zero							
	Coupon Bonds Issued by the Bureau		_					
1630	of the Public Debt	D	F	Y				
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	С	F	Y				
	Amortization of Discount on U.S.		·					
	Treasury Zero Coupon Bonds Issued	_						
1633	by the Bureau of the Public Debt	D	F	Υ				
	Market Adjustment - Investments in	_						
1638	U.S. Treasury Zero Coupon Bonds Contra Market Adjustment - Investments in U.S. Treasury Zero	D	F	Y				
1630	Coupon Bonds	С	F	Y				
	Other Investments	D	Y	Y				
	Land and Land Rights	D	N	<u> </u>				
	Improvements to Land	D	N N					
1112	Accumulated Depreciation on		.,,					
1710	Improvements to Land	С	N					
	Construction-in-Progress	D	N N					
.,20	Buildings, Improvements, and	ע	1					
1730	Renovations	D	N					

# Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

No.	USSGL Account			USSGL Account Attributes  Adjusted Trial Balances					
No.   USSGL Account Title				Adjusted That Datances					
Buildings, Improvements, and   C   N   N   Accumulated Depreciation on Other   Accumulated Depreciation on Other   N   Accumulated Depreciation on Other   N   Accumulated Depreciation on Other   N   Accumulated Depreciation on   N   Accumulated Depreciation on   N   Accumulated Depreciation on   N   Accumulated Depreciation on   N   Accumulated Depreciation on Assets   N   N   Accumulated Amortization on   N   Internal-Use Software in Development   N   Internal-Use Software in Development   N   Accumulated Amortization on Internal-Use Software   D   N   Accumulated Amortization on Internal-Use Software   D   N   Accumulated Amortization on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property, Plant, and   N   Accumulated Depreciation on Other General Property   N   N   N   Accumulated Depreciation on Other General Property			-					Custodial/ Noncust.	
1739  Renovations		•							
1740   Other Structures and Facilities		Buildings, Improvements, and							
Accumulated Depreciation on Other 1749 Structures and Facilities	1739	Renovations	С	N					
1749   Structures and Facilities   C	1740	Other Structures and Facilities	D	N					
1749  Structures and Facilities		Accumulated Depreciation on Other							
1750 Equipment			С	N					
Accumulated Depreciation on									
1759   Equipment				1					
Assets Under Capital Lease			C	N					
Accumulated Depreciation on Assets   1819 Under Capital Lease   C									
1819 Under Capital Lease			U						
1820   Leasehold Improvements   D			C	N					
Accumulated Amortization on   C   1829   Leasehold Improvements   C   N   1830   Internal-Use Software   D   N									
1829   Leasehold Improvements			U	. N					
1830   Internal-Use Software   D									
Internal-Use Software in Development   D									
1832				N					
Accumulated Amortization on Internal- 1839 Use Software		Internal-Use Software in Development							
1839   Use Software	1832		D	N					
1849   Other Natural Resources		Accumulated Amortization on Internal-							
1849   Allowance for Depletion	1839	Use Software	С	N					
1849   Allowance for Depletion	1840	Other Natural Resources	D	N					
Other General Property, Plant, and   Equipment   D   N			С	N	***************************************				
Requipment   D								***************************************	
Accumulated Depreciation on Other General Property, Plant, and 1899 Equipment 1921 Receivable From Appropriations D F Y 1990 Other Assets D 1990 Other Assets D 1210 Disbursements in Transit C 1210 Contract Holdbacks C 1210 Accound Interest Payable C 1210 Payable for Transfers of Currently 12150 Invested Balances C 12150 Expenditure Transfers Payable C 12150 Expenditure Transfers Payable C 12150 Entitlement Benefits Due and Payable C 12160 Entitlement Benefits Due and Payable C 12170 Account C 12170 Account C 12180 Loan Guarantee Liability C 12190 Other Accrued Liability C 12190 Other Accrued Liabilities C 1210 Accrued Funded Payroll and Leave C 1211 Withholdings Payable Employer Contributions and Payroll 2213 Taxes Payable C 1215 Employer Contributions and Payroll 2216 Beneficiaries C 1217 Benefit Premiums Payable to C 1218 Denefit Premiums Payable to C 1219 Life Insurance Benefits Due and 12218 Payable to Beneficiaries C 1219 Life Insurance Benefits Due and 12218 Payable to Beneficiaries C 12220 Unfunded Leave C 12220 Unfunded EECA Liability C 12220 Unfunded Leave C 12220 Unfunded			D	N					
General Property, Plant, and   Equipment   C   N       1899   Equipment   C   N       1991   Receivable From Appropriations   D   F   Y     1990   Other Assets   D   Y   Y     2110   Accounts Payable   C   Y   Y     2120   Disbursements in Transit   C   Y   Y     2130   Contract Holdbacks   C   Y   Y     2140   Accrued Interest Payable   C   Y   Y     Payable for Transfers of Currently     2150   Invested Balances   C   F   Y     2155   Expenditure Transfers Payable   C   F   Y     2160   Entitlement Benefits Due and Payable   C   N     Subsidy Payable to the Financing     2170   Account   C   F   Y     Contra Liability for Subsidy Payable to     2179   the Financing Account   D   F   Y     2180   Loan Guarantee Liability   C   N     2190   Other Accrued Liabilities   C   Y   Y     2210   Accrued Funded Payroll and Leave   C   N     2211   Withholdings Payable   C   N     2211   Withholdings Payable   C   N     2213   Taxes Payable   C   Y   Y     2156   Employer Contributions and Payroll     2215   and Payable   C   Y   Y     216   Other Post-Employment Benefits Due     2216   Benefit Premiums Payable to Carriers   C   N     2217   Benefit Premiums Payable to Carriers   C   N     Life Insurance Benefits Due and     2218   Payable to Beneficiaries   C   N     2220   Unfunded Leave   C   N     2220   Unfunded Leave   C   N     2225   Unfunded Leave   C   N     2225   Unfunded Leave   C   F   Y				1					
1899   Equipment   C									
1921   Receivable From Appropriations   D			C	N					
1990   Other Assets					V			Υ	
2110 Accounts Payable C Y Y Y Y 2120 Disbursements in Transit C Y Y Y Y 2130 Contract Holdbacks C Y Y Y Y 2140 Accrued Interest Payable C Y Y Y 2150 Invested Balances C F Y Y 2150 Invested Balances C I								Y	
2120   Disbursements in Transit									
2130 Contract Holdbacks								Y	
2140 Accrued Interest Payable C Y Y Y Payable for Transfers of Currently 2150 Invested Balances C F Y 2155 Expenditure Transfers Payable C F Y 2160 Entitlement Benefits Due and Payable C Subsidy Payable to the Financing 2170 Account C F Y Contra Liability for Subsidy Payable to 2179 the Financing Account D F Y 2180 Loan Guarantee Liability C N 2190 Other Accrued Liabilities C Y Y 2210 Accrued Funded Payroll and Leave C N 2211 Withholdings Payable C N Employer Contributions and Payroll 2213 Taxes Payable C Y Y Pension Benefits Due and Payable to 2216 Beneficiaries C N 2217 Benefit Premiums Payable to Carriers C N 2218 Payable to Beneficiaries C N 2218 Payable to Beneficiaries C N 2219 Unfunded Leave C N 2220 Unfunded FECA Liability C F Y									
Payable for Transfers of Currently 2150 Invested Balances 2155 Expenditure Transfers Payable 2160 Entitlement Benefits Due and Payable 2170 Account Contra Liability for Subsidy Payable to 2179 the Financing Account 2179 the Financing Account D F Y 2180 Loan Guarantee Liability C N 2190 Other Accrued Liabilities C C Y Y C 2210 Accrued Funded Payroll and Leave C N 2211 Withholdings Payable Employer Contributions and Payroll 2213 Taxes Payable C Other Post-Employment Benefits Due 2215 and Payable Pension Benefits Due and Payable to C C C C C C C C C C C C C C C C C C C									
2150 Invested Balances C 2155 Expenditure Transfers Payable C 2160 Entitlement Benefits Due and Payable C Subsidy Payable to the Financing C COntra Liability for Subsidy Payable to Payable Loan Guarantee Liability C Contra Liability C Contra Liability C Contra Liability C C Contra Liability C C C C C C C C C C C C C C C C C C C			С	Y	Υ				
2155 Expenditure Transfers Payable C N Subsidy Payable to the Financing C C Ontra Liability for Subsidy Payable to The Financing C C Subsidy Payable to The Financing C C Subsidy Payable to The Financing Account D F Y CONTRA Liability For Subsidy Payable to The Financing Account D F Y Subsidy Payable to The Financing Account D F Y Subsidy Payable C N Subsidy Payable C N Subsidy Payable C N Subsidities C T Y Y Subsidities C T Subsidities C									
2160 Entitlement Benefits Due and Payable C Subsidy Payable to the Financing Account C F Y  Contra Liability for Subsidy Payable to 2179 the Financing Account D F Y  2180 Loan Guarantee Liability C N 2190 Other Accrued Liabilities C Y Y Y  2210 Accrued Funded Payroll and Leave C N 2211 Withholdings Payable C N Employer Contributions and Payroll Taxes Payable C Y Y Y  2113 Taxes Payable C Y Y Y  Cother Post-Employment Benefits Due 215 and Payable Dension Benefits Due and Payable to 2216 Beneficiaries C N 2217 Benefit Premiums Payable to Carriers C N Life Insurance Benefits Due and 2218 Payable to Beneficiaries C N 2220 Unfunded Leave C N 2225 Unfunded FECA Liability C F Y	2150	Invested Balances		F	Υ				
Subsidy Payable to the Financing 2170 Account  Contra Liability for Subsidy Payable to 2179 the Financing Account  D F Y  2180 Loan Guarantee Liability C N 2190 Other Accrued Liabilities C C Y Y  2210 Accrued Funded Payroll and Leave C N 2211 Withholdings Payable C Employer Contributions and Payroll Acrase Payable Other Post-Employment Benefits Due 2213 Taxes Payable C C Y Y Y  C Y Y  C C Y Y  C C C C C C	2155	Expenditure Transfers Payable	С	F	Y				
Subsidy Payable to the Financing 2170 Account  Contra Liability for Subsidy Payable to 2179 the Financing Account  D F Y  2180 Loan Guarantee Liability C N 2190 Other Accrued Liabilities C C Y Y  2210 Accrued Funded Payroll and Leave C N 2211 Withholdings Payable C Employer Contributions and Payroll Acrase Payable Other Post-Employment Benefits Due 2213 Taxes Payable C C Y Y Y  C Y Y  C C Y Y  C C C C C C	2160	Entitlement Benefits Due and Payable	С	N					
2170 Account Contra Liability for Subsidy Payable to 2179 the Financing Account D F Y 2180 Loan Guarantee Liability C C C C C C C C C C C C C C C C C C C		Subsidy Payable to the Financing							
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# Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

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3109 Period Adjustments - Not Restated D 3310 Cumulative Results of Operations C	3108		D							
3310 Cumulative Results of Operations C			_							
5100 Revenue From Goods Sold   C   Y   Y X Y										
	5100	Revenue From Goods Sold	С	Υ	Υ	X	Υ			

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances					
	USSGL ACCOUNT		Au	justou IIIAI D	uiai ioco			
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	
	Contra Revenue for Goods Sold	D	Y	Y	X	Y		
	Revenue From Services Provided	С	Y	Υ	X	Y		
5209	Contra Revenue for Services Provided	D	Y	Υ	X	Y		
5310	Interest Revenue - Other	С	Y	Y	Υ	Y	Y	
5311	Interest Revenue - Investments	С	Y	Υ	Y	Y	Υ	
	Interest Revenue - Loans							
5312	Receivable/Uninvested Funds	С	Υ	Υ	Υ	Y	Υ	
	Contra Revenue for Interest Revenue							
5317	Loans Receivable	D	Υ	Υ	Y	Y	Υ	
	Contra Revenue for Interest Revenue		***************************************					
5318	Investments	D	Υ	Υ	Y	Y	Υ	
	Contra Revenue for Interest Revenue						· · · · · · · · · · · · · · · · · · ·	
5310	Other	D	Υ	Υ	Υ	Y	Υ	
at a transfer of the state of t	Penalties, Fines, and Administrative		1	I			I	
	Fees Revenue	С	Υ	Y	Υ	Y	Υ	
3320	Contra Revenue for Penalties, Fines,	<u> </u>	I	I	I	I	I	
E220	and Administrative Fees	D	Υ	V	Y	Υ	Υ	
		D C		Y			T	
5400	Benefit Program Revenue	C	Y	Y	Y	Y		
<b>5</b> 400	Contra Revenue for Benefit Program	_	.,	.,	.,			
5409	Revenue	D	Y	Y	Y	Y	······································	
	Insurance and Guarantee Premium				.,			
5500	Revenue	С	N		X	Y		
	Contra Revenue for Insurance and							
5509	Guarantee Premium Revenue	D	N		X	Y		
	Donated Revenue - Financial							
5600	Resources	С	N		Т			
	Contra Revenue for Donations -							
5609	Financial Resources	D	N		Т			
	Donated Revenue - Nonfinancial							
5610	Resources	С	N		Т			
	Contra Donated Revenue -							
5619	Nonfinancial Resources	D	N		Т			
5700	Expended Appropriations	С						
	Expended Appropriations - Prior-							
5708	Period Adjustments - Restated	С						
	Expended Appropriations - Prior-							
	Period Adjustments - Not Restated	С						
	Financing Sources Transferred In							
	Without Reimbursement	С	F	Υ				
	Financing Sources Transferred Out					***************************************		
5730	Without Reimbursement	D	F	Υ				
	Appropriated Earmarked Receipts		·					
	Transferred In	С	F	Υ				
	Appropriated Earmarked Receipts							
	Transferred Out	D	F	Y				
5175	Expenditure Financing Sources -			1				
5750	Transfers-In	С	F	Y				
3730	Nonexpenditure Financing Sources -		'	<u> </u>				
575E	Transfers-In	С	F	Y				
		U		Ţ				
	Expenditure Financing Sources -		F	v				
	Transfers-Out	D	F	Y				
	Nonexpenditure Financing Sources -	_	_	.,				
	Transfers-Out	D	F	Y				
	Imputed Financing Sources	С	F	Y				
	Other Financing Sources	С	F	Y				
	Adjustment of Appropriations Used	D						
	Tax Revenue Collected	С	Y	Y	T		Y	
5801	Tax Revenue Accrual Adjustment	С	Y	Υ	Т		Υ	

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances					
			,					
N1.	LICOCI Assess ATTIL	Normal	Federal/	Trading	Exchange/	Budget	Custodial/	
No.	USSGL Account Title	Bal. Ind.	NonFederal	Partner	Nonexch.	Subfunction	Noncust.	
	Contra Revenue for Taxes	D	Y	Y	T		Y	
	Tax Revenue Refunds	D	Y	Y	T		Y	
	Other Revenue	C	Υ	Y	Y	Y	Y	
	Contra Revenue for Other Revenue	D	Υ	Y	Y	Y	Y	
	Collections for Others	D	Υ	Y	Y	Y	S	
	Accrued Collections for Others	D	Υ	Υ	Y	Y	S	
6100	Operating Expenses/Program Costs	D	Υ	Υ		Y		
	Contra Bad Debt Expense - Incurred							
	for Others	С	Υ	Υ		Y		
6199	Adjustment to Subsidy Expense	С	N			Y		
	Interest Expenses on Borrowing From							
	the Bureau of the Public Debt and/or							
6310	the Federal Financing Bank	D	F	Υ		Y		
	Interest Expenses on Securities	D	Υ	Υ		Y		
	Other Interest Expenses	D	Y	Y		Y	Υ	
	Benefit Expense	D	Ϋ́	Y		Y		
	Cost of Goods Sold	D	N N			Y		
	Applied Overhead	C	N			Y		
	Cost Capitalization Offset	С	N			Y		
0010	Depreciation, Amortization, and		·			I		
6710		D	N			Υ		
	Depletion	D D	Y	V		Y		
	Bad Debt Expense		F	Y				
6/30	Imputed Costs	D	F	Y		Y		
	Other Expenses Not Requiring							
	Budgetary Resources	D	Y	Y		Y		
6800	Future Funded Expenses	D	Y	Y		Y		
	Employer Contributions to Employee							
	Benefit Programs Not Requiring							
	Current-Year Budget Authority							
	(Unobligated)	D	F	Υ		Y		
6900	Nonproduction Costs	D	Y	Υ		Y		
	Gains on Disposition of Assets - Other							
7110		С	N		Υ	Y		
	Gains on Disposition of Investments	С	Y	Y	Y			
7112	Gains on Disposition of Borrowings	С	F	Y	Υ			
7180	Unrealized Gains	С	Y	Y	Υ			
7190	Other Gains	С	Υ	Υ	Υ	Y		
	Losses on Disposition of Assets -							
7210	Other	D	N		Υ	Y		
	Losses on Disposition of Investments	***************************************						
7211	•	D	Y	Υ	Υ			
	Losses on Disposition of Borrowings			L				
7212		D	F	Υ	Y			
	Unrealized Losses	D	Y	Y	Y			
	Other Losses	D	Ÿ	Y	Υ	Y		
	Extraordinary Items	С	N N	<u> </u>	I I	Y		
1 300	Prior-Period Adjustments - Not	<u> </u>	14			1		
7400	Restated	C	Y	v				
		С	J	Y				
	Prior-Period Adjustments - Restated	С	Y					
	Distribution of Income - Dividend	D	Y	Y	Y	Y		
/600	Changes in Actuarial Liability	D	N			Y		
	Offset for Purchases of Capitalized	_						
8801	Assets	С	Υ	Y				
	Purchases of Capitalized Assets	D	Y					

# Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:		
1/ For a description of USSGL a	ccount attrib	utes, see the "FACTS I USSGL Account Attribute Definitions" in this section.
2/ "Y" in any attribute column inc	dicates that th	ne FACTS I user must provide a value/domain for the attribute. Trading Partner is required with
an "F" Federal/NonFederal attrib	ute. See Not	e 5 for valid attribute values/domains.
3/ A blank space in any attribute	column indic	cates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that th	e correct attr	bute value/domain for the USSGL account will be automatically provided by FACTS I.
5/ Attribute values/domains are	listed below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	Α	Noncustodial
Dalait/Occalit		019
Debit/Credit	С	Credit
	D	Debit
Evebongo/Nenovebongo	X	Exchange Revenue
Exchange/Nonexchange	^ 	· ·
	1	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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#### **Attributes Used To Prepare Budgetary Reports**

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- ♦ Entity Relationship Diagram
- ♦ Entity Definition Report
- ♦ Attribute Definition Report
- ♦ FACTS II USSGL Account Attributes Table

#### Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

#### **Entity Definition Report**

This report provides definitions and business rules for relationships between all entities.

#### Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

#### FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)

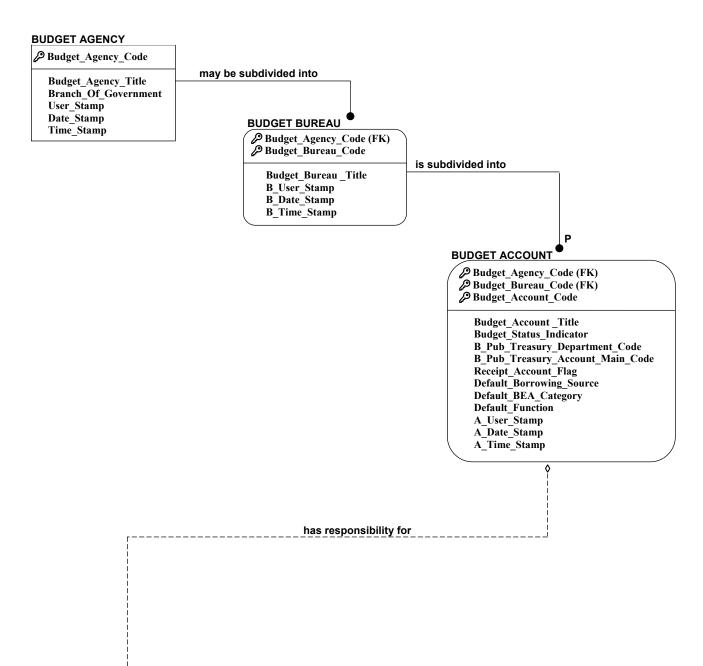
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

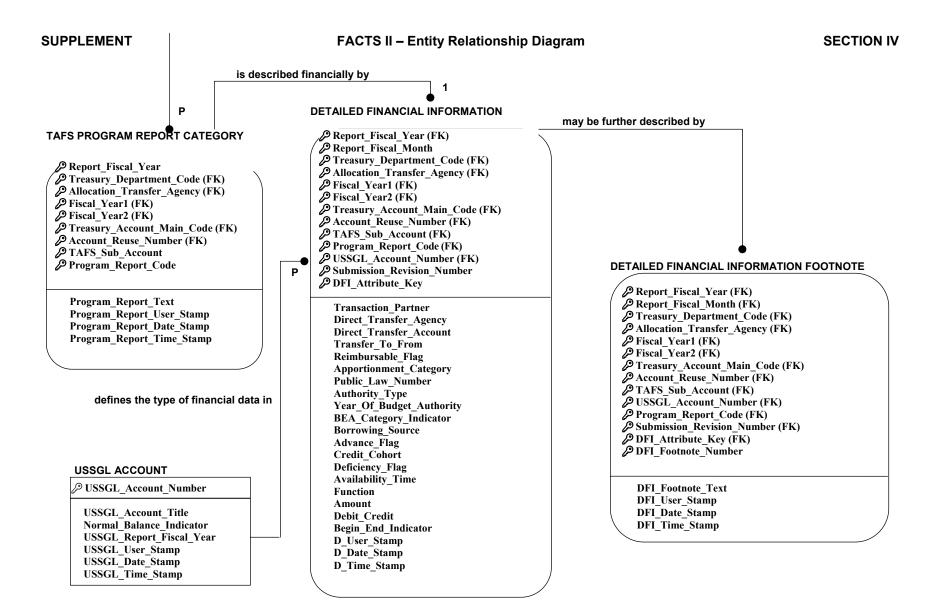
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Space	This attribute is <b>not reported</b> in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.

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**Entity Name: BUDGET AGENCY** 

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

<u>Examples</u>: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,

Independent Commissions and Boards

Entity Type: Independent

#### **Business Rules**:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

**Entity Name: BUDGET BUREAU** 

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts

for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget

Agency).

Synonyms: Agency,

Operating Division

Entity Type: Dependent

#### **Business Rules**:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

**Entity Name: BUDGET ACCOUNT** 

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a

Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in

the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur

new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal

Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account

Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a

Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,

Account Symbol

Entity Type: Independent

#### **Business Rules**:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal

agencies to incur obligations and make payments out of Treasury for specified purposes. Each

Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations

can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with

appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund

Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,

Treasury Account Symbol,

Fund Account, Fund Symbol

Entity Type: Dependent

#### **Business Rules**:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

Entity Name: TAFS PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific

basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules:**

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

**Entity Name: USSGL ACCOUNT** 

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's

core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting

requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

**Business Rules:** 

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION

<u>Entity Definition</u>: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting

requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury's Annual Report), the SF-133: Report

on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior year column of the Program

and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

#### **Business Rules**:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

## **Business Rules**:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET AGENCY**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Budget Agency Code A unique code for a department, agency, or OMB Circular No. SF 133. 3/A OMB establishment of the U.S. Government. The code is P&F A-11 assigned by OMB. The title of a department, agency, or establishment of OMB Circular No. SF 133. OMB Budget\_Agency\_Title 125/A the U.S. Government. The title is assigned by OMB. A-11 P&F Distinguishes among branches of Government. Branch Of Government SF 133. E - Executive Branch 1/A OMB L - Legislative Branch P&F J - Judicial Branch User\_Stamp Who last updated the record. N/A 8/A N/A System 10/Date Date Stamp Date when the record was last updated. N/A N/A System YYYY/MM/ DD Time\_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET BUREAU**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Budget Agency Code A unique code for a department, agency, or OMB Circular No. SF 133, P&F OMB 3/A establishment of the U.S. Government. The code is A-11 assigned by OMB. Used in conjunction with the Budget Agency Code, the OMB Circular No. 2/A SF 133, P&F OMB Budget\_Bureau\_Code Budget Bureau Code represents an organizational unit A-11 within an agency. The code is assigned by OMB. The title of an organizational unit within an agency. 125/A SF 133, P&F OMB Budget\_Bureau\_Title OMB Circular No. The title is assigned by OMB. A-11 B User Stamp Who last updated the record. N/A 8/A N/A System 10/Date B Date Stamp Date when the record was last updated. N/A N/A System YYYY/MM/ DD B\_Time\_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

# **BUDGET ACCOUNT**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	ОМВ
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	ОМВ
B_Pub_Treasury_Department _Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	ОМВ
B_Pub_Treasury_Account_M ain_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	ОМВ
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### **BUDGET ACCOUNT**

#### System Characteristics Attribute Name Attribute Definition Domain Reference Supplied By Default BEA Category Indicates whether the Budget Enforcement Act D - Discretionary P&F 1/A OMB (BEA) category is mandatory, discretionary, or M - Mandatory emergency discretionary. E - Emergency Discretionary OMB Circular No. Default Function Classification of data according to major purpose 3/A P&F OMB served (e.g., income, security, or national defense). A-11 Classifications are required by Congressional Budget Act of 1974. A User Stamp Who last updated the record. N/A 8/A System N/A Date when the record was last updated. 10/Date A Date Stamp N/A N/A System YYYY/MM/D A\_Time\_Stamp Time when the record was last updated. N/A 8/Time N/A System HH:MM:SS

#### FEDERAL ACCOUNT SYMBOL

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	ОМВ
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	ОМВ
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

# FEDERAL ACCOUNT SYMBOL

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra- governmental Revolving or Management Fund, 7 - Trust (non- revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	ОМВ
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/ DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

# FEDERAL ACCOUNT SYMBOL

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

### TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	P&F, FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

#### TAFS PROGRAM REPORT CATEGORY

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Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

# SUPPLEMENT FACTS II - ATTRIBUTE DEFINITION REPORT

#### TAFS PROGRAM REPORT CATEGORY

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Text	The text description associated with the program report code.	N/A	25/A	SF 133	OMB, Agency
Program_Report_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Program_Report_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Program_Report_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

# **USSGL ACCOUNT**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

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Attribute Name Report_Fiscal_Year	Attribute Definition  Fiscal year covered by report.	Domain 4-digit year	Characteristics 4/A	SF 133, FMS 2108,	Supplied By Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is	2-digit month	2/A	P&F SF 133, FMS 2108,	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

Attribute Name	Attribute Definition	Domain	System Characteristic	cs Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account, which is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment.  (OMB Circular No. A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

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Attribute Name	Attribute Definition	Domain	Characteristics		Supplied By
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 <sup>th</sup> Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	D – Discretionary M – Mandatory E – Emergency Discretionary	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or nonnational defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

### **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

Federal account symbol used for different purposes.

#### **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Code	The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data.  The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date Stamp, and Time Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

# **DETAILED FINANCIAL INFORMATION FOOTNOTE**

			System		
Attribute Name	Attribute Definition	Domain	Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRI	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit				Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
1010	Fund Balance With Treasury	D	Υ	Е		Ū		·						Ū					U/E		Ū	
1120	Imprest Funds	D	Υ	E															U			
1130	Funds Held by the Public	D	Υ	E															U/E			
1195	Other Monetary Assets	D	Υ	E															U/E			
	,	-		1																		
	Investments in U.S. Treasury Securities																					ı
1610	Issued by the Bureau of the Public Debt	D	Υ	В															U			ı
	,	-																				
	Investments in U.S. Treasury Securities																					ı
1610	Issued by the Bureau of the Public Debt	D	Υ	Е															U			ı
		-		_																		
	Discount on U.S. Treasury Securities																					ı
1611	Issued by the Bureau of the Public Debt	С	Υ	Е															U			ı
1011	located by the Bareau of the Fability Bebt	-	- '																			
	Premium on U.S. Treasury Securities																					, l
1612	Issued by the Bureau of the Public Debt	D	Υ	Е															U			ı
1012	Amortization of Discount and Premium on	- 5	'																			
	U.S. Treasury Securities Issued by the																					ı
1613	Bureau of the Public Debt	D	Υ	Е															u			ı
1013	Bureau of the Fublic Best	-	'																- 0			
	Investments in Securities Other Than the																					ı
1620	Bureau of the Public Debt Securities	D	Υ	В															u			1
1020	Dureau of the Fublic Debt Securities	- 0	'	Ь															U			
	Investments in Securities Other Than the																					1
1620	Bureau of the Public Debt Securities	D	Υ	Е						Υ									U			1
1020	Discount on Securities Other Than the		ı							ı									U			
1621	Bureau of the Public Debt Securities	С	Υ	Е															u			1
1021	Premium on Securities Other Than the		ı																U			
1600	Bureau of the Public Debt Securities	D	Y	Е															u			1
1022	Amortization of Premium and Discount on		ı	_ =															U			
	Securities Other Than the Bureau of the																					1
1000	Public Debt Securities	D	Y	Е															U			ı
1023		- 0	Y	E															U			
	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public																					ı
1000	Debt	D	Y	В															u			ı
1030	Investments in U.S. Treasury Zero Coupon	- U	r	В	-														J			
1630	Bonds Issued by the Bureau of the Public	D	Y	Е															U			, l
1630		- 0	Y																U			
	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public																					ı
4004	•	0		Е																		ı
1631	Debt  Market Adjustment - Investments in U.S.	С	Υ	E	-						-							1	U			$\vdash$
1000	Treasury Zero Coupon Bonds	D	Y	Е															U			
1638	Estimated Indefinite Contract Authority				-				V													
4032	,	D	Υ	Е					Υ									1	U			
400.	Anticipated Adjustments to Contract	_	.,	_																		
4034	Authority	С	Υ	Е														1	U			
40.40	Estimated Indefinite Borrowing Authority	_	.,	Е					Υ										u			, l
4042	Estimated indefinite borrowing Authority	D	Υ	E					Y		l								U			

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Anticipated Reductions to Borrowing																				
4044	Authority	С	Υ	Ε														U			
	Anticipated Transfers to the General Fund																				
4047	of the Treasury	С	Υ	Е														U			
	Anticipated Collections From Non-Federal																				
4060	Sources	D	Υ	Е														U		ļ	
	Anticipated Collections From Federal																				
4070	Sources	D	Y	Е														U		ļ	
	Amounts Appropriated From Specific																				
4004	Treasury-Managed Trust Fund TAFS - Receivable - Transferred	•	.,	_	, , l											.,					
4081		С	Υ	Е	Y											Y		U/E			
	Allocations of Realized Authority - To Be																				
4000	Transferred From Invested Balances - Transferred	_	Υ	_	Y											Y		U/E			
4082	Transfers - Current-Year Authority -	С	ř	Е	Ť											Ť		U/E		<del>                                     </del>	$\vdash$
1083	Receivable - Transferred	С	Υ	Е	Y											Y		U			
	Debt Liquidation Appropriations	D	Y	E	Y				Y							Y		U		-	Υ
7111	2 obt Eigendadin / ippropriations	D		_																	
4112	Liquidation of Deficiency - Appropriations	D	Y	Е					Υ							Y		U			
	Appropriated Trust or Special Fund	J		_														Ŭ			
4114	Receipts	D	Υ	Е	Y				Υ							Υ		U			Υ
	Loan Subsidy Appropriation	D	Υ	Е	Υ				Υ							Y		U			
4117	Loan Administrative Expense Appropriation	D	Υ	Е	Υ				Υ							Y		U			
	Reestimated Loan Subsidy Appropriation	D	Υ	Е					Υ							Y		Ü			
	Other Appropriations Realized	D	Y	E	Υ				Y					Y		Y		Ü			Υ
	Appropriations Anticipated	D	Y	E	-				Y							Y		Ü			
	Authority Adjusted for Interest on Public																				
4122	Debt Securities	D	Υ	В					Υ									U			
	Authority Adjusted for Interest on Public																				
4122	Debt Securities	D	Υ	Ε					Υ									U			
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				
	Reclassified - Receivable - Temporary																				
4123	Reduction	D	Υ	Е	Y				Υ							Υ		U			
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				
	Reclassified - Payable - Temporary			_																	
4124	Reduction	С	Υ	Е					Υ							Y		U			<u> </u>
440-	Loan Modification Adjustment Transfer			_					.,		.,					.,			.,		
4125	Appropriation	D	Υ	Е					Υ		Y	Υ				Y		U	Υ	-	
	Amounts Appropriated From Specific																				
4400	Treasury-Managed Trust Fund TAFS - Receivable	D	Υ	В					Υ							Υ		U/E			Υ
4120	Amounts Appropriated From Specific	U	ſ	В					Y							Ť		U/E		-	1
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	Е					Y							Y		U/E			Y
7120	TOOGIVADIO	U						1	- '		1					<u> </u>		U/L			

USSGL ACCOUNT											USSG	L ACCOU	INT ATTRII	BUTES/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No. Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
Amounts Appropriated From Specific																					
Treasury-Managed Trust Fund TAFS -																					
4127 Payable	С	Υ	В													Υ		U/E			Υ
Amounts Appropriated From Specific	_																				
Treasury-Managed Trust Fund TAFS -																					
4127 Payable	С	Υ	E													Υ		U/E			Υ
Amounts Appropriated From Specific	_																				
Treasury-Managed Trust Fund TAFS -																					
4128 Transfers-In	D	Υ	E	Υ				Υ								Υ		U/E			Υ
Amounts Appropriated From Specific	_																				
Treasury-Managed Trust Fund TAFS -																					
4129 Transfers-Out	С	Υ	E					Υ								Υ		U/E			Υ
Appropriation to Liquidate Contract	_																				
4130 Authority Withdrawn	С	Y	Е															U/E			Υ
	_																				
4131 Current-Year Contract Authority Realized	D	Y	Е					Υ								Υ		U			
4132 Substituion of Contract Authority	С	Y	Е	S												Y		Ü			Υ
	_		_																		
4133 Decreases to Indefinite Contract Authority	С	ΙΥ	Е													Υ		U/E			Υ
4134 Contract Authority Withdrawn	C	Y	E															U/E			Y
4135 Contract Authority Liquidated	c	Y	E	Y				Y								Υ		U/E			Y
Contract Authority To Be Liquidated by	-																				
4136 Trust Funds	С	Y	В													Υ		U/E			Υ
Contract Authority To Be Liquidated by	-																				
4136 Trust Funds	С	Y	E													Υ		U/E			Υ
4137 Transfers of Contract Authority	D	Υ	В					Υ		Υ	Y					Υ		U/E	Υ		Υ
4137 Transfers of Contract Authority	D	Υ	Е					Υ		Υ	Y					Υ		U/E	Υ		Υ
Appropriation to Liquidate Contract	_																				
4138 Authority	D	Υ	E					Υ								Υ		U/E			Υ
4139 Contract Authority Carried Forward	D	Υ	В															U/E			Υ
4139 Contract Authority Carried Forward	D	Υ	Е															U/E			Υ
4140 Substitution of Borrowing Authority	С	Υ	Е	Υ												Υ	Υ	U/E			Υ
	_																				
4141 Current-Year Borrowing Authority Realized	D	Υ	E					Υ								Υ	Υ	U			
4143 Decreases to Indefinite Borrowing Authority	C	Υ	E													Υ	Υ	U/E			Υ
4144 Borrowing Authority Withdrawn	С	Υ	Е														Υ	U/E			Υ
4145 Borrowing Authority Converted to Cash	С	Υ	E														Υ	U/E			Υ
Actual Repayments of Debt, Current-Year																					
4146 Authority	С	Υ	E	Y												Υ		U/E			
Actual Repayments of Debt, Prior-Year																					
4147 Balances	С	Y	E															U/E			
Resources Realized From Borrowing																					
4148 Authority	D	Y	E															U/E			Υ
4149 Borrowing Authority Carried Forward	D	Y	В														Υ	U/E			Y
4149 Borrowing Authority Carried Forward	 D	Y	E														Y	U/E			Y
4150 Reappropriations	_ D	Y	E					Y								Υ		U			Y
Tites   Title of title			_		l	1	1	<u> </u>	1	I .	1		1	1			1	-			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	ual Capital Transfers to the General d of the Treasury, Current-Year hority	С	Y	E													Y		U/E			
4152 Fun	ual Capital Transfers to the General d of the Treasury, Prior-Year Balances	С	Y	Е															U/E			
App 4157 Pred	hority Made Available From Receipt or propriation Balances Previously cluded From Obligation	D	Y	E					Y								Y		U			
Coll	hority Made Available From Offsetting lection Balances Previously Precluded m Obligation	D	Y	Е					Y								Y		U			
4160 Auth	icipated Transfers - Current-Year hority cations of Authority - Anticipated From	D	Υ	E					Υ										U			
	cations of Authority - Anticipated From ested Balances	D	Υ	Е					Υ										U			
	cations of Realized Authority - To Be nsferred From Invested Balances	D	Y	В					Υ		Y	Y					Υ		U/E	Υ		
4166 Tran	cations of Realized Authority - To Be nsferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Υ		
4167 Tran	cations of Realized Authority - nsferred From Invested Balances cations of Realized Authority	D	Υ	Е					Y		Y	Y					Υ		U/E	Y		
Rec Fror	classified - Authority To Be Transferred m Invested Balances - Temporary																					
4168 Red 4170 Tran	nsfers - Current-Year Authority	D D	Y	E	Y				Y		Y	Y					Y		U	Y		
Non	n-Allocation Transfers of Invested	D	Y	В	1				Y		Y	Y					Y		U/E	Y		
4171 Bala	n-Allocation Transfers of Invested ances - Receivable	D	Y	E					Υ		Y	Y					Y		U/E	Υ		
4172 Bala	n-Allocation Transfers of Invested ances - Payable n-Allocation Transfers of Invested	С	Υ	В					Υ		Y	Y					Υ		U/E	Υ		
4172 Bala	ances - Payable	С	Υ	E					Υ		Y	Y					Υ		U/E	Y		
4173 Bala	ances - Transferred cation Transfers of Current-Year	D	Υ	E					Y		Y	Y					Y		U/E	Y		
	hority for Non-Invested Accounts	D	Y	E	Y				Y		Y	Y					Y		U	Y		
	cation Transfers of Prior-Year Balances icipated Transfers - Prior-Year Balances	D D	Y	E							Y	Y							U/E U	Y		
4190 Tran	nsfers - Prior-Year Balances ance Transfers - Extensions of	D	Y	E							Y	Y							Ü	Y		
	ilability Other Than Reappropriations	D	Υ	Е															U/E			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit				Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
Ва	lance Transfers - Unexpired to				,,						0 ,										Ŭ	
4192 Ex	pired .	D	Υ	E															U/E			
4195 Tra	ansfer of Obligated Balances	D	Υ	Е															U/E			
Tra	ansfer of Expired Expenditure Transfers																					
4199 Re	ceivable	D	Υ	E							Υ	Y					Υ		U/E	Υ		
4201 To	tal Actual Resources - Collected	D	Υ	В															U/E			
4201 To	tal Actual Resources - Collected	D	Υ	E															U/E			
An	ticipated Reimbursements and Other																					
4210 Inc	come	D	Υ	E															U			
	uidation of Deficiency - Offsetting																					
4212 Co		D	Υ	Е					Υ								Υ		U			
	ticipated Appropriation Trust Fund																					
4215 Ex	penditure Transfers	D	Υ	Е															U			
4221 Un	filled Customer Orders Without Advance	D	Υ	В						Υ							Υ		U/E			
	filled Customer Orders Without Advance	D	Y	E						Y							Y		U/E			
	filled Customer Orders With Advance		Y	В						Y							Y					
		D								-							-		U/E			
	filled Customer Orders With Advance	D	Y	Е						Υ							Υ		U/E			
	propriation Trust Fund Expenditure		.,	_													.,					
	ansfers - Receivable	D	Υ	В													Υ		U/E			
	propriation Trust Fund Expenditure	_		_													.,					
	ansfers - Receivable	D	Y	E													Υ		U/E			
	filled Customer Orders Without Advance ransferred	0	V	Е						V	Y	V					Υ			V		
	filled Customer Orders With Advance -	С	Y	- E						Y	Y	Y					Y		U/E	Υ		
	ansferred	С	Y	Е						Y							Y		U/E			
	propriation Trust Fund Expenditure		'														1		U/E			
	ansfers - Receivable - Transferred	С	Υ	Е							Υ	Y					Y		U/E	Υ		
	imbursements and Other Income		-									•					•		O/L	•		
_	rned - Receivable - Transferred	С	Y	Е						Υ	Υ	Y					Y		U/E	Υ		
	ner Federal Receivables - Transferred	С	Y	E						-	Y	Y					Y		U/E	Y		
	imbursements and Other Income		-									•					•		O/L			
	rned - Receivable	D	Υ	В						Υ							Y		U/E			
	imbursements and Other Income		<u> </u>														-					
	rned - Receivable	D	Υ	Е						Υ							Υ		U/E			
	imbursements and Other Income																					
4252 Ea	rned - Collected	D	Υ	Е						Υ							Υ		U/E			
Ap	propriation Trust Fund Expenditure																					
4255 Tra	ansfers - Collected	D	Υ	Е													Υ		U/E			
Ac	tual Collections of "governmental-type"																					
4260 Fe	es	D	Υ	Е					<u></u>								Υ		U/E			
													-									
	tual Collections of Business-Type Fees	D	Υ	Е													Υ		U/E			
	tual Collections of Loan Principal	D	Υ	Е													Y		U/E			
	tual Collections of Loan Interest	D	Y	E													Υ		U/E			
	tual Collections of Rent	D	Υ	Е													Υ		U/E			
	tual Collections From Sale of Foreclosed		l																			
4265 Pro	орепу	D	Υ	Е													Υ		U/E			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Other Actual Business-Type Collections																					
4266	From Non-Federal Sources	D	Υ	E													Υ		U/E			
	Other Actual "governmental-type"																					
4267	Collections From Non-Federal Sources	D	Υ	Е													Υ		U/E			
4271	Actual Program Fund Subsidy Collected	D	Υ	Е													Υ		U/E			
4273	Interest Collected From Treasury	D	Υ	Е													Υ		U/E			
4275	Actual Collections From Liquidating Fund	D	Υ	Е													Υ		U/E			
4276	Actual Collections From Financing Fund	D	Υ	Е													Υ		U/E			
4277	Other Actual Collections - Federal	D	Υ	E													Υ		U/E			
		-																				
4281	Actual Program Fund Subsidy Receivable	D	Υ	В													Υ		U/E			
	,	-																				
4281	Actual Program Fund Subsidy Receivable	D	Υ	Е													Υ		U/E			
	Interest Receivable From Treasury	D	Y	В													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	E													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	В													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Υ	Е													Υ		U/E			
4286	Receivable From the Financing Fund	D	Y	В													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E													Y		U/E			
	Other Federal Receivables	D	Y	В													Y		U/E			
	Other Federal Receivables	_ D	Y	E													Y		U/E			
.20.	Anticipated Recoveries of Prior-Year		· ·	_															- 0.2			
4310	Obligations	D	Y	Е															U			
1010	- Conganone	-		-															1			
	Adjustment for Changes in Prior-Year																					
4320	Allocations of Budgetary Resources	D	Υ	E															U/E			
	Canceled Authority	C	Y	E													Υ		U/E			
4330	Temporary Reduction - New Budget	_																	- O/L			
4382	Authority	С	Y	Е	Υ				Υ								Y		U			
7002	Temporary Reduction - Prior-Year	-							•										<b>−</b>			
1202	Balances	С	Y	Е	Y				Y								Y		u			
4303	Temporary Reduction Returned by	_		_	<u>'</u>														1 0			
4384	Appropriation	С	Y	В	Υ				Y								Y		U			
7304	Temporary Reduction Returned by	-	<b>⊢</b> '		'				'								'	1	1			
4384	Appropriation	С	Y	Е	Υ				Y								Y		U			
7007	Temporary Reduction of Appropriation	-							•										<b>−</b>			
	From Unavailable Receipts, New Budget																					
1207	Authority	С	Y	Е	Y				Y								Y		U			
4307			ı		T				ī								ī		0			
	Temporary Reduction of Appropriation																					
1200	From Unavailable Receipts, Prior-Year Balances	0	Y	Е	Y				Y								Y		U			
4388		С	<u> </u>		Y				Y								Y		U			
400:	Adjustments to Indefinite No-Year		.,	_					,,								.,					
4391	Authority	С	Y	Е					Υ								Υ		U			
	Permanent Reduction - New Budget			_													.,	.,				.,
4392	Authority	С	Υ	Е	Υ				Y								Υ	Y	U			Υ
	Permanent Reduction - Prior-Year			_																		
4393	Balances	С	Υ	Е	Υ				Υ								Υ		U/E			Υ

L	JSSGL ACCOUNT											USSG	L ACCOU	NT ATTRI	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal. <sup>2</sup>	Credit		Туре		Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Unavailable for Obligation Upon				- ,,									·							Ŭ	
4394 Collection	1	С	Υ	В					Υ								Υ		U			Υ
	Unavailable for Obligation Upon	-																				
4394 Collection		С	Y	E					Υ								Υ		U			Υ
Authority	Unavailable for Obligation	-																				
	to Public Law - Temporary	С	Y	E	Υ				Υ								Υ		U			
	and Appropriations Temporarily	-																				
	d From Obligation	С	Y	В	Υ				Υ								Y		U			
	and Appropriations Temporarily	-	-	<u> </u>	-												-		_			
	d From Obligation	С	Y	Е	Υ				Υ								Y		U			
	Collections Temporarily	-		_	-												-		_			
	d From Obligation	С	Y	В					Υ								Υ		U			
	Collections Temporarily	-															-					
	d From Obligation	С	Y	Е					Υ								Y		U			
	nd Trust Fund Refunds and	-																	_			
	es Temporarily Precluded From																					
4399 Obligation		С	Y	Е					Υ										U			
	ioned Authority - Pending	-		_					•													
4420 Rescissio		С	Y	Е															U			
		-	-																			
4430 Unapport	ioned Authority - OMB Deferral	С	Y	Е															U			
4450 Unapport		c	Y	В															Ü			
4450 Unapport		c	Y	E															Ü		Υ	
4510 Apportion		c	Y	E												Υ			Ü		Y	
		-																				
Apportion	ments - Anticipated Resources -																					
	Subject to Apportionment	С	Y	E												Υ			U			
	s - Realized Resources	C	Υ	E															Ü		Υ	
	ted Funds Not Subject to	-																				
4620 Apportion	iment	С	Y	В															U			
	ted Funds Exempt From	-																	_		L	
4620 Apportion		С	Y	Е															U		Υ	
	ot Available for	-																			-	
4630 Commitm		С	Y	Е															U		Υ	
	s - Expired Authority	C	Y	В															E		Ī	
	s - Expired Authority	C	Y	E															E			
Anticipate	ed Resources - Programs Exempt	-																	-			
4690 From App		С	Υ	E															U			
	ents - Programs Subject to	-		-																	L	
4700 Apportion		С	Y	Е															U		Υ	
	ents - Programs Exempt From	-		-																	-	
4720 Apportion		С	Y	Е															U		Υ	
		-		1															_			
4801 Undeliver	ed Orders - Obligations, Unpaid	С	Y	В		Y	Y	Υ											U/E			
	3 , pene					-	-															
4801 Undeliver	red Orders - Obligations, Unpaid	С	Y	Е		Υ	Υ	Υ											U/E			
	ed Orders - Obligations,			t -		-																
4802 Prepaid/A		С	Y	В		Y	Y	Υ					Υ				Υ		U/E			
	*	- J	<u> </u>			<u> </u>	<u> </u>			1	1	1	•	1	1		<u> </u>	1				

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1						
		FACTS II	Debit	Begin	Auth. I	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup> Def.
No.		Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag Indef. <sup>2</sup>
	Undelivered Orders - Obligations,																			
	Prepaid/Advanced	С	Υ	E		Υ	Υ	Υ					Υ			Υ		U/E		
	Undelivered Orders - Obligations			,																
4831	Transferred, Unpaid	С	Υ	E							Υ	Υ						U/E	Υ	
	Undelivered Orders - Obligations																			
4832	Transferred, Prepaid/Advanced	С	Υ	E							Υ	Υ						U/E	Υ	
	Downward Adjustments of Prior-Year																			i
	Unpaid Undelivered Orders Obligations,																			
	Recoveries	D	Υ	E														U/E		
	Downward Adjustments of Prior-Year																			
	Prepaid/Advanced Undelivered Orders																			
4872	Obligations, Refunds Collected	D	Υ	Е												Υ		U/E		
	Upward Adjustments of Prior-Year																			
	Undelivered Orders Obligations, Unpaid	С	Υ	Е		Υ	Υ	Υ										U/E		
	Upward Adjustments of Prior-Year																			
	Undelivered Orders Obligations,																			i
	Prepaid/Advanced	С	Υ	Е		Υ	Υ	Y					Y			Υ		U/E		
	Delivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Υ	Y										U/E		
	Delivered Orders - Obligations, Unpaid	С	Υ	E		Υ	Υ	Υ										U/E		
	Delivered Orders - Obligations, Paid	С	Υ	Е		Υ	Υ	Y					Y			Υ		U/E		
	Authority Outlayed Not Yet Disbursed	С	Υ	В		Υ	Υ	Υ					Y			Υ		U		
	Authority Outlayed Not Yet Disbursed	С	Υ	Е		Υ	Υ	Υ					Y			Υ		U		
	Delivered Orders - Obligations Transferred,																			
	Unpaid	С	Υ	Е							Υ	Υ						U/E	Υ	
	Downward Adjustments of Prior-Year																			
	Unpaid Delivered Orders Obligations,																			i
	Recoveries	D	Υ	Е														U/E		
	Downward Adjustments of Prior-Year Paid																			
	Delivered Orders Obligations, Refund																			ı [ ]
4972	Collected	D	Υ	Е						Υ						Υ		U/E		
	Upward Adjustments of Prior-Year																			ı [ ]
4981	Delivered Orders Obligations, Unpaid	С	Υ	Е		Υ	Υ	Y										U/E		
1	Upward Adjustments of Prior-Year																			ı [ ]
4982	Delivered Orders Obligations, Paid	С	Y	Е		Υ	Υ	Y					Y			Υ		U/E		
ADDIT	IONAL INFORMATION:																			
1/ 5	a description of LICCCL attributes and the "F	ACTO II A	ttribute	Dofini#:	n Done	rt Doto	ilad Eira	noial Inform	otion" in t	hio ocation										
	a description of USSGL attributes, see the "F shaded attributes are supplied by FACTS II.	-AC15 II - A	uribute	Detinitio	n Kepoi	n - Deta	ilea Fina	riciai intorma	auon" in t	nis section										
		4 110001 -		that c:		.a fan E-	! 2002	hud avail-t-	  a fau a		atation for f		anticipante							
ічоте:	Lines in bold typeface indicate new or modifie	eu USSGL a	ccounts	mat ar	e errectiv	ve for fis	cai 2006	but availab	ie for earl	y impiemei	ntation for fis	scal 2005. E	ariy implei	mentation is strongly er	ıcourage	u.				

#### Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Deficient

Definite

Indefinite

Not Deficient

D

Χ

D

Deficiency Flag<sup>2</sup>

Deficiency Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	<u>Domain Definition</u>
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
			Normal Balance Indicator <sup>2</sup>	D	Debit
Apportionment Category	у А	Category A	Normal Balance Indicator <sup>2</sup>	С	Credit
Apportionment Category	у В	Category B			
Apportionment Category	у С	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status <sup>2</sup>	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status <sup>2</sup>	E	Expired
Authority Type	С	Contract Authority			
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From <sup>2</sup>	F	From
			Transfer To/From <sup>2</sup>	T	То
BEA Category Indicator	. D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	· E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Begin End Indicator <sup>2</sup>	В	Beginning Balance			
Begin End Indicator <sup>2</sup>	E	Ending Balance			
Borrowing Source	Т	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
Debit Credit	D	Debit			
Debit Credit  Debit Credit	С	Credit			
Debit Oredit	G	Oreuit			

SUPPLEMENT

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USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
	FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No. Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
1010 Fund Balance With Treasury	D	Υ	Е								İ							U/E			
1120 Imprest Funds	D	Υ	Е															U			1
1130 Funds Held by the Public	D	Υ	E															U/E			
1195 Other Monetary Assets	D	Y	E															U/E			
,	_																				1
Investments in U.S. Treasury Securities																					ı
1610 Issued by the Bureau of the Public Debt	D	Y	В															U			1
1010		-	_															Ŭ			
Investments in U.S. Treasury Securities																					ı
1610 Issued by the Bureau of the Public Debt	D	Y	Е															U			ı
1010 located by the Barbad of the Cable Book	_	<u> </u>	_																		
Discount on U.S. Treasury Securities																					ı
1611 Issued by the Bureau of the Public Debt	С	ΙΥ	Е															u			1
1011 Issued by the Bureau of the 1 ubile Bebt	_	- '																U			
Premium on U.S. Treasury Securities																					1
1612 Issued by the Bureau of the Public Debt	D	Y	Е															U			ı
Amortization of Discount and Premium on	_	<u> </u>		_														U			
U.S. Treasury Securities Issued by the																					ı
1613 Bureau of the Public Debt	D	Y	Е															U			1
1013 Buleau of the Fublic Debt		_ T																U			
Investments in Securities Other Than the																					1
1620 Bureau of the Public Debt Securities	D	Ι <sub>Υ</sub>	В															U			1
1620 Bureau of the Public Debt Securities	_ 0	T T	В															U			
Investments in Securities Other Than the																					1
1620 Bureau of the Public Debt Securities	D	Ι <sub>Υ</sub>	Е						Y									U			1
	_ 0	<u> </u>	E						Ť									U			
Discount on Securities Other Than the 1621 Bureau of the Public Debt Securities	0	Ι <sub>Υ</sub>	Е															U			1
	С	_ Y	_ E															U			
Premium on Securities Other Than the	Б.	l ,,	Е																		1
1622 Bureau of the Public Debt Securities	D	Υ	_ E															U			
Amortization of Premium and Discount on																					ı
Securities Other Than the Bureau of the	_	.,	_																		1
1623 Public Debt Securities	D	Υ	Е															U			
Investments in U.S. Treasury Zero Coupon																					, l
Bonds Issued by the Bureau of the Public	-		_								1										
1630 Debt	D	Y	В															U			-
Investments in U.S. Treasury Zero Coupon																					, l
Bonds Issued by the Bureau of the Public	-		_																		
1630 Debt	D	Υ	Е															U			
Discount on U.S. Treasury Zero Coupon																					, l
Bonds Issued by the Bureau of the Public		l ,,	_																		, l
1631 Debt	С	Υ	E	-														U			
Market Adjustment - Investments in U.S.	_		_								1										
1638 Treasury Zero Coupon Bonds	D	Y	E															U			
4032 Estimated Indefinite Contract Authority	D	Υ	Е					Υ										U			
Anticipated Adjustments to Contract		l																			
4034 Authority	С	Υ	Е															U			
	_	l																			
4042 Estimated Indefinite Borrowing Authority	D	Υ	E					Y										U			

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>		Indef.2
	Anticipated Reductions to Borrowing																			Ū	
4044	Authority	С	Y	E														U			
	Anticipated Transfers to the General Fund	=																			
4047	of the Treasury	С	ΙΥ	Е														U			
	Anticipated Collections From Non-Federal	-		-																	
4060	Sources	D	Y	Е														U			
	Anticipated Collections From Federal	-		-																	
4070	Sources	D	ΙΥ	Е														U			
	Amounts Appropriated From Specific	-		-																	
	Treasury-Managed Trust Fund TAFS -																				
4081	Receivable - Transferred	С	ΙΥ	Е	Υ											Y		U/E			
	Allocations of Realized Authority - To Be	-	-													•		0.2			
	Transferred From Invested Balances -																				
4082	Transferred	С	Y	Е	Υ											Y		U/E			
7002	Transfers - Current-Year Authority -	_		-												•		O/L			
4083	Receivable - Transferred	С	Ιγ	Е	Υ											Y		U			
	Debt Liquidation Appropriations	D	Y	E	Y				Y							Y		U			Υ
4111	Debt Eiguidation Appropriations		<u> </u>		T				I							T		U			1
4440	Liquidation of Deficiency - Appropriations	D	Ιγ	Е					Y							Υ		U			
4112			T T						Y							Y		U			
4444	Appropriated Trust or Special Fund			_	Υ				Y							Υ					Υ
	Receipts	D	Y	E					Y									U			Y
4115	Loan Subsidy Appropriation	D	Υ	Е	Υ				Y							Υ		U			
4117	Loan Administrative Expense Appropriation	D	Ι <sub>Υ</sub>	Е	Y				Y							Υ		U			
7117	Edan Administrative Expense Appropriation	- 5	- '															U			
1118	Reestimated Loan Subsidy Appropriation	D	Ιγ	Е					Y							Y		U			
	Other Appropriations Realized	D	Y	E	Y				Y					Y		Y		U			Υ
	Appropriations Anticipated	D	Y	E	- 1				Y					1		Y		U			•
4120	Authority Adjusted for Interest on Public	- 0							ı							I		U			
4122	Debt Securities	D	Ιγ	В					Y									U			
4122	Authority Adjusted for Interest on Public		<u> </u>	В					I									U			
4400	Debt Securities	D	Ιγ	Е					Υ									U			
			-						ı									U			
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				
4400	Reclassified - Receivable - Temporary	_	.,	_	.,				.,							.,					
4123	Reduction	D	Υ	Е	Y				Y							Υ		U			
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS																				
	Reclassified - Payable - Temporary																				
4124	Reduction	С	Υ	Е					Υ							Υ		U			
	Loan Modification Adjustment Transfer																				
4125	Appropriation	D	Υ	Е					Υ		Υ	Y				Y		U	Υ		
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Υ	В					Υ							Υ		U/E			Υ
	Amounts Appropriated From Specific																				
	Treasury-Managed Trust Fund TAFS -																				
4126	Receivable	D	Y	Е					Υ							Υ		U/E			Υ
•	•																				

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit		Туре	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	В												Y		U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	С	Y	E												Y		U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E	Υ				Y							Y		U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	С	Y	Е					Y							Y		U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	С	Υ	Е														U/E			Y
	Current-Year Contract Authority Realized Substituion of Contract Authority	D C	Y	E E	S				Y							Y		U U			Υ
	Decreases to Indefinite Contract Authority	С	Y	E												Y		U/E			Y
	Contract Authority Withdrawn	С	Υ	Е														U/E			Υ
4135	Contract Authority Liquidated	С	Υ	Е	Υ				Υ							Υ		U/E			Υ
4136	Contract Authority To Be Liquidated by Trust Funds  Contract Authority To Be Liquidated by	С	Υ	В												Υ		U/E			Υ
1136	Trust Funds	С	Y	Е												Y		U/E			Y
	Transfers of Contract Authority	D	Y	В					Y		Υ	Υ				Y		U/E	Υ		Y
	Transfers of Contract Authority	D	Y	E					Y		Y	Y				Y		U/E	Ϋ́		Y
	Appropriation to Liquidate Contract Authority	D	Y	E					Y							Y		U/E			Y
	Contract Authority Carried Forward	D	Υ	В														U/E			Υ
4139	Contract Authority Carried Forward	D	Υ	E														U/E			Υ
4140	Substitution of Borrowing Authority	С	Y	Е	Υ											Y	Y	U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	Е					Y							Υ	Y	U			
4143	Decreases to Indefinite Borrowing Authority	С	Υ	Е												Υ	Υ	U/E			Y
4144	Borrowing Authority Withdrawn	С	Υ	E													Y	U/E			Y
4145	Borrowing Authority Converted to Cash Actual Repayments of Debt, Current-Year	С	Y	Е													Y	U/E			Y
4146	Authority	С	Y	Е	Υ											Υ		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	С	Υ	Е														U/E			
	Resources Realized From Borrowing	_	,,	_																	
	Authority	D	Y	E													,,,	U/E			Y
	Borrowing Authority Carried Forward	D	Y	В				1									Y	U/E			Y
	Borrowing Authority Carried Forward	D D	Y	E				1	Y							٧	Y	U/E U			Y
4150	Reappropriations	U	ľ	Е				1	Y				<u> </u>			Y	1	U			ĭ

	USSGL ACCOUNT											USSG	L ACCOU	INT ATTRIBUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of		Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Actual Capital Transfers to the General																				
	Fund of the Treasury, Current-Year																				1
4151	Authority	С	Υ	E												Υ		U/E			1
	Actual Capital Transfers to the General																				
4152	Fund of the Treasury, Prior-Year Balances	С	Υ	E														U/E			
	Authority Made Available From Receipt or																				
	Appropriation Balances Previously																				
4157	Precluded From Obligation	D	Υ	E					Υ							Υ		U			
	Authority Made Available From Offsetting																				
	Collection Balances Previously Precluded																				
4158	From Obligation	D	Υ	Е					Υ							Υ		U			1
	Anticipated Transfers - Current-Year																				
4160	Authority	D	Υ	Е					Υ									U			
	Allocations of Authority - Anticipated From																				
4165	Invested Balances	D	Y	Е					Υ									U			
	Allocations of Realized Authority - To Be																				1
4166	Transferred From Invested Balances	D	Y	В					Y		Υ	Y				Υ		U/E	Υ		
	Allocations of Realized Authority - To Be																				1
4166	Transferred From Invested Balances	D	Y	Е					Y		Υ	Y				Υ		U/E	Υ		
	Allocations of Realized Authority -	_		_					•		•							0,2	•		
4167	Transferred From Invested Balances	D	Y	Е					Y		Υ	Υ				Υ		U/E	Υ		
	Allocations of Realized Authority	_	·	_					•									0,2	•		
	Reclassified - Authority To Be Transferred																				1
	From Invested Balances - Temporary																				1
4168	Reduction	D	Y	Е					Y		Υ	Υ				Υ		U	Υ		1
	Transfers - Current-Year Authority	D	Y	E	Y				Y		Y	Y				Y		Ü	Y		
	Non-Allocation Transfers of Invested	_		_	·				•		•								•		
4171	Balances - Receivable	D	Y	В					Y		Υ	Υ				Υ		U/E	Υ		
T	Non-Allocation Transfers of Invested		<u> </u>	_					•							•		- U			
4171	Balances - Receivable	D	Y	Е					Y		Υ	Υ				Υ		U/E	Υ		i l
	Non-Allocation Transfers of Invested								-							-					
4172	Balances - Payable	С	Y	В					Υ		Υ	Υ				Υ		U/E	Υ		1
<u>-</u>	Non-Allocation Transfers of Invested			_					-							-					
4172	Balances - Payable	С	Y	Е					Y		Υ	Υ				Υ		U/E	Υ		ı l
12	Non-Allocation Transfers of Invested		<u> </u>	_																	
4173	Balances - Transferred	D	Y	Е					Υ		Υ	Υ				Υ		U/E	Υ		1
10	Allocation Transfers of Current-Year		<u> </u>						•							•		- U			
4175	Authority for Non-Invested Accounts	D	Y	Е	Y				Υ		Υ	Υ				Υ		U	Υ		ı l
10	,		<u> </u>		<u> </u>				· ·							•					
4176	Allocation Transfers of Prior-Year Balances	D	Y	Е							Υ	Υ						U/E	Υ		ı l
10			<u> </u>																		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	Е														U			ı l
	Transfers - Prior-Year Balances	D	Y	E							Υ	Y						U	Υ		
1.00			<u> </u>					1	L	I		•	l				1		•		

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code		Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
					7.						<u> </u>										Ŭ	
	Balance Transfers - Extensions of																					
4191	Availability Other Than Reappropriations	D	Y	Е															U/E			
	•	=																				
4192	Balance Transfers - Unexpired to Expired	D	Y	Е															U/E			
4195	Transfer of Obligated Balances	D	Υ	E															U/E			
	Transfer of Expired Expenditure Transfers	-		-																		
4199	Receivable	D	Y	Е							Υ	Y					Υ		U/E	Υ		
4201	Total Actual Resources - Collected	D	Y	В															U/E			
4201	Total Actual Resources - Collected	D	Υ	Е															U/E			
	Anticipated Reimbursements and Other	=																				
	Income	D	Y	E															U			
	Liquidation of Deficiency - Offsetting	=																				
4212	Collections	D	Y	E					Υ								Υ		U			
	Anticipated Appropriation Trust Fund																					
	Expenditure Transfers	D	Y	E															U			
	·	=																				
4221	Unfilled Customer Orders Without Advance	D	Ιγ	В						Υ							Υ		U/E			
		-																				
4221	Unfilled Customer Orders Without Advance	D	Y	Е						Υ							Υ		U/E			
		-																				
4222	Unfilled Customer Orders With Advance	D	Ιγ	В						Υ							Υ		U/E			
		-																				
4222	Unfilled Customer Orders With Advance	D	Y	Е						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure	-																				
4225	Transfers - Receivable	D	Y	В													Υ		U/E			
	Appropriation Trust Fund Expenditure	=																				
4225	Transfers - Receivable	D	Y	Е													Υ		U/E			
	Unfilled Customer Orders Without Advance	_																				
4230	- Transferred	С	Υ	Е						Υ	Υ	Y					Υ		U/E	Υ		
	Unfilled Customer Orders With Advance -	_		-																		
4231	Transferred	С	Υ	Е						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure																					
	Transfers - Receivable - Transferred	С	Y	Е							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income																					
4233	Earned - Receivable - Transferred	С	Y	Е						Υ	Υ	Y					Υ		U/E	Υ		
4234	Other Federal Receivables - Transferred	С	Y	E							Υ	Y					Υ		U/E	Υ		
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	Y	В						Υ							Υ		U/E			
	Reimbursements and Other Income																					
4251	Earned - Receivable	D	Y	Е						Υ							Υ		U/E			
	Reimbursements and Other Income																					
4252	Earned - Collected	D	Y	Е						Υ							Υ		U/E			
	Appropriation Trust Fund Expenditure																					
4255	Transfers - Collected	D	Y	Е													Υ		U/E			
	Actual Collections of "governmental-type"																					
4260		D	Y	Е													Υ		U/E			

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRI	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Туре	Flag	Cat.	Rpt. Code		Partner	Agency	Account	ВА	Adv. Flag	Func-tion		Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
					7.	Ŭ								Ū							Ŭ	
4261	Actual Collections of Business-Type Fees	D	Υ	E													Υ		U/E			ı
	Actual Collections of Loan Principal	D	Y	E													Υ		U/E			
4263	Actual Collections of Loan Interest	D	Y	Ē													Y		U/E			
4264	Actual Collections of Rent	D	Y	E													Y		U/E			
1201	Actual Collections From Sale of Foreclosed	-																	O/L			
1265	Property	D	Y	Е													Y		U/E			ı
4200	Other Actual Business-Type Collections	-	<u>'</u>														'		U/L			
4266	From Non-Federal Sources	D	Y	Е													Y		U/E			ı
4200	Other Actual "governmental-type"		<u> </u>														ı		U/E			
4007	Collections From Non-Federal Sources	-	\ \	_													Y					ı
4267	Collections From Non-Federal Sources	D	Υ	E													Y		U/E			
46-	Actual Programs Found C. L. C. W. C.	_		_																		, I
	Actual Program Fund Subsidy Collected	D	Υ	Е													Υ		U/E			
4273	Interest Collected From Treasury	D	Υ	Е													Υ		U/E			
																						ı
	Actual Collections From Liquidating Fund	D	Υ	E													Υ		U/E			
	Actual Collections From Financing Fund	D	Υ	E													Υ		U/E			1
4277	Other Actual Collections - Federal	D	Υ	E													Υ		U/E			ı
4281	Actual Program Fund Subsidy Receivable	D	Υ	В													Υ		U/E			<sub>i</sub>
4281	Actual Program Fund Subsidy Receivable	D	Υ	E													Υ		U/E			ı
4283	Interest Receivable From Treasury	D	Y	В													Υ		U/E			
4283	Interest Receivable From Treasury	D	Y	Е													Υ		U/E			
4285	Receivable From the Liquidating Fund	D	Y	В													Υ		U/E			
4285	Receivable From the Liquidating Fund	D	Y	E													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	В													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E													Y		U/E			
4287	Other Federal Receivables	D	Y	В													Y		U/E			
_	Other Federal Receivables Other Federal Receivables	D	Y	E													Y		U/E			
4201			<u> </u>														ı		U/E			
4040	Anticipated Recoveries of Prior-Year	-	\ \	_																		ı
4310	Obligations	D	Υ	E															U			
	Adjustment for Change in Prior-Year	_		_																		ı
	Allocation of Budgetary Resources	D	Y	_ E															U/E			<b></b>
4350	Canceled Authority	С	Υ	Е													Υ		U/E			
	Temporary Reduction - New Budget																					ı
4382	Authority	С	Υ	E	Υ				Υ								Υ		U			
	Temporary Reduction - Prior-Year																					ı
4383	Balances	С	Υ	E	Υ				Υ								Υ		U			1
	Temporary Reduction Returned by		1										·									, T
4384	Appropriation	С	Υ	В	Υ				Υ								Υ		U			, I
	Temporary Reduction Returned by																					
4384	Appropriation	С	Υ	E	Υ				Υ								Υ		U			, I
	Temporary Reduction of Appropriation																					
1	From Unavailable Receipts, New Budget																					, l
4387	Authority	С	Y	Е	Υ				Υ								Y		U			, l
	··· · y		<u> </u>	_			L		•	L	l			1	1	L	<u> </u>	1				

USS	GL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin	Auth.	Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def. <sup>2</sup>	Def.
No.	Title	Norm Bal. <sup>2</sup>	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	eduction of Appropriation																					
	lable Receipts, Prior-Year																					
4388 Balances		С	Υ	Е	Υ				Υ								Y		U			
	to Indefinite No-Year		.,	_																		
4391 Authority	advetice New Dodget	С	Y	Е					Υ								Υ		U			
4392 Authority	eduction - New Budget	С	Y	Е	Υ				Υ								Υ	Y	U			Y
	eduction - Prior-Year	_	Ť	E	Ť				Ť								Ť	Y	U			Y
4393 Balances	eduction - Frior-real	С	Y	Е	Υ				Υ								Υ		U/E			Υ
	available for Obligation Upon	_		-	'												'		O/L			
4394 Collection	tranable for Obligation Open	С	Υ	В					Υ								Υ		U			Υ
	vailable for Obligation Upon	_															•		Ŭ			•
4394 Collection	J	С	Υ	Е					Υ								Υ		U			Υ
	available for Obligation																					
	Public Law - Temporary	С	Υ	Е	Υ				Υ								Υ		U			
Receipts and	Appropriations Temporarily																					
4397 Precluded Fro	•	С	Υ	В	Υ				Υ								Υ		U			
	Appropriations Temporarily																					
4397 Precluded Fro		С	Υ	Е	Υ				Υ								Υ		U			
	llections Temporarily			_																		
4398 Precluded Fro	•	С	Υ	В					Υ								Υ		U			
	llections Temporarily		.,	_					.,													
4398 Precluded Fro		С	Y	Е					Υ								Υ		U			
	Frust Fund Refunds and From																					
4399 Obligation	emporarily Precluded From	С	Y	Е					Υ										U			
	ed Authority - Pending	_	- '																U			
4420 Rescission	a rationty i chang	С	Y	Е															u			
		-	<u> </u>	_																		
4430 Unapportione	ed Authority - OMB Deferral	С	Y	Е															U			
4450 Unapportione	ed Authority	С	Υ	В															U			
4450 Unapportione	ed Authority	С	Υ	Е															U		Υ	
4510 Apportionmer	nts	С	Υ	Е												Υ			U		Υ	
		_																				
	nts - Anticipated Resources -																					
	bject to Apportionment	С	Υ	E												Υ			U			
4610 Allotments - F		С	Υ	Е															U		Υ	
	Funds Not Subject to			_																		
4620 Apportionmer		С	Υ	В															U			
	Funds Exempt From	0	\ <sub>\</sub>	_																	Υ	
4620 Apportionmer Funds Not Av		С	Y	Е															U		Y .	
4630 Commitment/		С	Y	Е															U		Υ	
4650 Allotments - E		C	Y	В															E		'	
4650 Allotments - E		C	Y	E															E			
	lesources - Programs Exempt	-	<u> </u>	-															_			
4690 From Apportion		С	Υ	Е															U			
			<u> </u>			L	1	1		I .	1			l .	1			1				

	USSGL ACCOUNT											USSG	L ACCOU	NT ATTRIE	BUTES/1							
		FACTS II	Debit	Begin		Reimb.	Apport.	Program	Public	Trans.	Dir.Trans.	Dir. Trans.	Year of			Avail.	BEA	Borrow	TAFS	Trans.	Def.2	Def.
No.	Title	Norm Bal.2	Credit	End <sup>2</sup>	Type	Flag	Cat.	Rpt. Code	Law	Partner	Agency	Account	BA	Adv. Flag	Func-tion	Time	Cat.	Source	Status <sup>2</sup>	To/From <sup>2</sup>	Flag	Indef.2
	Commitments - Programs Subject to																					
4700	Apportionment	С	Y	E															U		Υ	
	Commitments - Programs Exempt From																					
4720	Apportionment	С	Υ	E															U		Υ	
4801	Undelivered Orders - Obligations, Unpaid	С	Υ	В		Υ	Υ	Υ											U/E			
4801	Undelivered Orders - Obligations, Unpaid	С	Y	Е		Υ	Y	Υ											U/E			
	Undelivered Orders - Obligations,	-																				
4802	Prepaid/Advanced	С	Υ	В		Υ	Υ	Υ					Υ				Υ		U/E			
	Undelivered Orders - Obligations,	-																				
4802	Prepaid/Advanced	С	Υ	E		Υ	Υ	Υ					Υ				Υ		U/E			
	Undelivered Orders - Obligations																					
4831	Transferred, Unpaid	С	Υ	Е							Υ	Υ							U/E	Υ		
	Undelivered Orders - Obligations																					
4832	Transferred, Prepaid/Advanced	С	Υ	Е							Υ	Y						<u> </u>	U/E	Υ		<u> </u>
	Downward Adjustments of Prior-Year									-			-									
	Unpaid Undelivered Orders Obligations,																					
	Recoveries	D	Υ	E															U/E			
	Downward Adjustments of Prior-Year																					
	Prepaid/Advanced Undelivered Orders																					
4872	Obligations, Refunds Collected	D	Υ	Е													Υ		U/E			
	Upward Adjustments of Prior-Year																					
4881	Undelivered Orders Obligations, Unpaid	С	Υ	Е		Υ	Y	Y											U/E			
	Upward Adjustments of Prior-Year																					
	Undelivered Orders Obligations,																					
	Prepaid/Advanced	С	Υ	Е		Υ	Y	Y					Υ				Υ		U/E			
	Delivered Orders - Obligations, Unpaid	С	Υ	В		Y	Y	Y											U/E			
	Delivered Orders - Obligations, Unpaid	С	Y	E		Y	Y	Y											U/E			
4902	Delivered Orders - Obligations, Paid	С	Y	E		Y	Y	Y					Y				Y		U/E			
	Authority Outlayed Not Yet Disbursed	С	Y	В		Y	Y	Y					Y				Y		U			
4908	Authority Outlayed Not Yet Disbursed	С	Υ	Е		Y	Υ	Y					Y				Υ		U			
4004	Delivered Orders - Obligations Transferred,	0	\ \ \	_							Y											
4931	Unpaid	С	Υ	E							Y	Y							U/E	Υ		
	Unpaid Delivered Orders Obligations,	_		_																		
4971	Recoveries	D	Υ	E															U/E			$\vdash$
	Downward Adjustments of Prior-Year Paid																					
4070	Delivered Orders Obligations, Refund	_	.,	_																		
4972	Collected	D	Υ	E						Y							Υ	-	U/E			<b>⊢</b>
4004	Upward Adjustments of Prior-Year	0		_		.,													11/5			l
4981	Delivered Orders Obligations, Unpaid	С	Υ	E		Y	Y	Y										-	U/E			$\vdash$
4000	Upward Adjustments of Prior-Year Delivered Orders Obligations, Paid	С	Y	Е		Y	V	Y					V				Υ		U/E			
4982	Delivered Orders Obligations, Pald		ľ			Y	Y	Y					Y				ř	-	U/E			$\vdash$
ADDIT	IONAL INFORMATION:																	-				$\vdash$
ADDII	IONAL INFORMATION:																					
1/ For	a description of USSGL attributes, see the "	EACTS II - A	ttribute	Definition	n Ren	ort - Deta	iled Fina	ncial Inform	ation" in t	nie eention												$\vdash \vdash \vdash$
	shaded attributes are supplied by FACTS II.	ACIOII-A	itti ibute	Pennilli	л керс	סוני- טפוני	ineu Filla		מנוטוו ווו נ	iio SCCIIOII.												$\vdash \vdash \vdash$
2/ 1110	snaded attributes are supplied by FACTS II.																					$\vdash$
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#### Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Deficient

Definite

Indefinite

Not Deficient

D

Χ

D

Deficiency Flag<sup>2</sup>

Deficiency Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

Definite/Indefinite Flag<sup>2</sup>

<u>Attribute</u>	Domain Value	Domain Definition	<u>Attribute</u>	Domain Value	Domain Definition
Advance Flag	Р	Advanced in Prior Year	Function	DEF	National Defense
Advance Flag	F	Advanced From Future Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
			Normal Balance Indicator <sup>2</sup>	D	Debit
Apportionment Category	/ A	Category A	Normal Balance Indicator <sup>2</sup>	С	Credit
Apportionment Category	/ В	Category B			
Apportionment Category	, C	Not Subject to Apportionment	Reimbursable Flag	R	Reimbursable
			Reimbursable Flag	D	Direct
Authority Type	Р	Appropriation			
Authority Type	D	Advance Appropriation	TAFS Status <sup>2</sup>	U	Unexpired
Authority Type	В	Borrowing Authority	TAFS Status <sup>2</sup>	E	Expired
Authority Type	С	Contract Authority			•
Authority Type	R	Re-appropriation	Transaction Partner	F	Federal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	Χ	NonFederal
			Transaction Partner	E	NonFederal Exception
Availability Time	Α	Available in Current Period			
Availability Time	S	Available in Subsequent Period	Transfer To/From <sup>2</sup>	F	From
			Transfer To/From <sup>2</sup>	T	То
BEA Category Indicator	D	Discretionary			
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
BEA Category Indicator	E	Emergency Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
Desir End Indicat- 2	В	Designing Deleges			
Begin End Indicator <sup>2</sup>	В	Beginning Balance			
Begin End Indicator <sup>2</sup>	Е	Ending Balance			
Borrowing Source	Т	Treasury			
Borrowing Source	Р	Public			
Borrowing Source	F	Federal Financing Bank			
·		·			
Debit Credit	D	Debit			
Debit Credit	С	Credit			

SUPPLEMENT

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SECTION IV